

DEFENDER ASSOCIATION
OF PHILADELPHIA

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ELLEN T. GREENLEE
Defender

February 25, 2003

Department of Labor
Pension and Welfare Benefits Administration
U.S. Department of Labor
200 Constitution Avenue, NW
Washington, D.C. 20210

23-1445669

**Re.: Top Hat Plan Declaration for the Defender Association of Philadelphia-
Trustees Federal Division 457 (b) Deferred Compensation Plan**

Dear Sir or Madam:


Please be advised that I, Selim Tawadros, being the Plan Administrator of the above-mentioned Plan, do hereby declare that the Plan is an eligible deferred compensation plan, which is maintained primarily for the purpose of providing deferred compensation for a select group of management employees. Further, the sponsoring employer maintains only this one plan described in DOL Reg. Section 2520.104-23(d) and expects the Plan to cover no more than 23 employees.

If you have any further questions, please contact the undersigned at 267-765-6803.

Sincerely,

PLAN ADMINISTRATOR

By:


Authorized Representative
Selim Tawadros
Controller

**DEFENDER ASSOCIATION
OF PHILADELPHIA**

1441 SANSOM STREET
PHILADELPHIA, PA 19102-3004



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