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January 20, 2004

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Secretary of Labor
Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

2520040763049

Re: Whitman, Requardt and Associates, LLP
Nonqualified Deferred Compensation Plan

Dear Secretary:

Pursuant to Section 2520.104-23 of the Department of Labor's Regulations, this letter will serve as notice that, with respect to the Whitman, Requardt and Associates, LLP Nonqualified Deferred Compensation Plan, the undersigned intends to utilize the alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 ("ERISA"), which alternative form of compliance is provided in the Regulations Section cited above.

Pursuant to Regulations Section 2520.104-23(b), the following information is provided:

1. Name and Address of Employer

Whitman, Requardt and Associates, LLP
801 South Caroline Street
Baltimore, MD 21231

2. Employer Identification Number

52-0541536

3. The Employer maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The approximate number of initial participants in the Plan is 13.

4. In addition to the Plan described above, the Employer does not maintain any other arrangement providing deferred compensation and/or other benefits to a select group of management or highly compensated employees.

Pursuant to Regulations Section 2520.104-23(b)(2), the Employer will provide plan documents to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

Very truly yours,

WHITMAN, REQUARDT AND ASSOCIATES, LLP

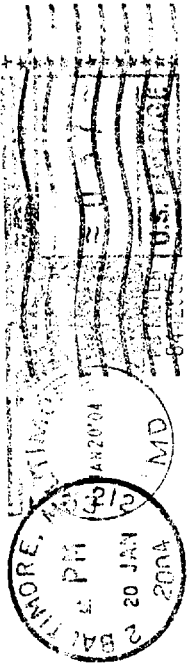


C. Richard Lortz

CRL:jgm

cc: Patrick J. Monaghan
Monaghan, Tilgham & Hoyle

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