

03/08/04 10:312

March 8, 2004

VIA CERTIFIED MAIL - RETURN
RECEIPT REQUESTED - NO. 7002 2410 0007 9240 4240

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

Re: Top Hat Plan Exemption

Dear Sir/Madam:

Rubino & McGeehin, Chartered ("Chartered") and Rubino & McGeehin Consulting Group, Inc. ("Consulting") have together adopted two (2) deferred compensation plans, effective as of February 10, 2004, each of which covers an individual who is within a select group of management or highly compensated employees. The following information is being provided to satisfy the alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title I of ERISA, as described in Department of Labor Reg. §2520.104-23:

Name and Address: Rubino & McGeehin, Chartered
Rubino & McGeehin Consulting Group, Inc.
6905 Rockledge Drive
Suite 700
Bethesda, Maryland 20817

Employer I.D. No.: 52-1186096 (Chartered)
52-2289201 (Consulting)

Declaration:

Chartered and Consulting have together adopted the deferred compensation plans for the purpose of providing, under each plan, deferred compensation for an individual who is within a select group of management or highly compensated employees. The deferred compensation is payable solely from the general assets of Chartered and Consulting.

6905 ROCKLEDGE DRIVE
SUITE 700
BETHESDA, MARYLAND
20817-1818
PHONE: 301 564 3636
FAX: 301 564 2994

www.rubino.com



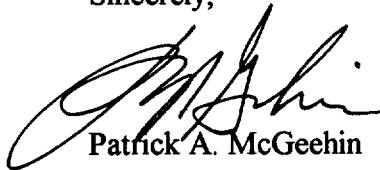
Employee Benefits Security Administration
Room N-5644
U.S. Department of Labor
March 8, 2004
Page 2

Number of Deferred Compensation Plans: 2

Number of Employees covered by each Plan: 1

If any additional information is required, please do not hesitate to contact the undersigned at (301) 564-3636.

Sincerely,



Patrick A. McGeehin

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