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October 17, 1994

United States Department of Labor  
Top Hat Plan Exemption  
200 Constitution Ave. Room N 5644  
Washington, D.C. 21210

Re: Gelman, Rosenberg & Freedman, P.C.  
Our File Number 13538.1

Dear Sir or Madam:

On behalf of Gelman, Rosenberg & Freedman, P.C., and in accordance with Regulation section 2520.104-23(d), the undersigned hereby advises you as follows:

Name and Address of Employer:

Gelman, Rosenberg & Freedman, P.C.  
4800 Hampden Lane Suite 400  
Bethesda, Maryland 20814

Employer Identification Number:

52-1392008

I hereby declare that the above mentioned employer maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

The number of such plans is one (1) and the number of employees in such plan is seven (7).

This plan was adopted on August 9, 1994.

Very truly yours,

  
Steven W. Jacobson

cc: Michael Gelman, CPA

RECEIVED