

2520042391282

**SMITH & DOWNEY**

A PROFESSIONAL ASSOCIATION  
1110 VERMONT AVENUE, N.W.  
SUITE 400  
WASHINGTON, D.C. 20005  
(202) 887-1950  
FAX: (202) 887-1790  
<http://www.smithdowney.com>

**DIRECT DIAL**  
(202) 887-4938  
E-mail: [jwinn@smithdowney.com](mailto:jwinn@smithdowney.com)

Baltimore  
New York  
Pittsburgh  
Princeton

January 10, 2000

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

Re: American Association for Clinical Chemistry Executive Severance 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 American Association for Clinical Chemistry Executive Severance Plan (the "Plan"), in the event that the Plan is ever determined to be a top-hat pension plan as defined in ERISA, American Association for Clinical Chemistry 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

American Association for Clinical Chemistry  
2101 L Street, NW  
Suite 202  
Washington, DC 20037-1526

2. Employer's Employer Identification Number

39-0977801

3. The Employer maintains the Plan primarily for the purpose of providing severance and death benefits for a select group of management or highly compensated employees. The number

Pension and Welfare Benefits Administration  
January 10, 2000  
Page 2

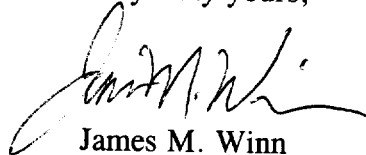
of employees in the Plan as of the effective date is expected to be 1, although the Employer has the authority to designate additional participants.

Please note that the Employer takes the position that the Plan is a top-hat welfare plan, and therefore, that no top-hat filing is required for the Plan. However, in the event that the Department of Labor should determine that the Plan is a top-hat pension plan, this letter is intended to serve as a top-hat filing for the Plan.

4. The Employer hereby states that it maintains no Plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

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

Very truly yours,



James M. Winn

/jmw

cc: Mr. Richard G. Flaherty  
Henry A. Smith, III, Esquire

**SMITH & DOWNEY**

A Professional Association  
1110 VERMONT AVENUE, N.W.  
SUITE 400  
WASHINGTON, D.C. 20005

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

