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PALEY, ROTHMAN, GOLDSTEIN, ROSENBERG & COOPER

CHARTERED

ATTORNEYS AT LAW

SEVENTH FLOOR

4800 HAMPDEN LANE

BETHESDA, MARYLAND 20814-2922

TELEPHONE

(301) 656-7603

FACSIMILE

(301) 654-7354

INTERNET

prg@paleyrothman.com

GLENN M. COOPER
VICTOR J. ROSENBERG*
MARK S. GOLDSTEIN
MARK S. ROTHMAN
STEPHEN H. PALEY
PAULA A. CALIMAFDE
RONALD A. DWECK
ARTHUR H. BLITZ*
ROBERT H. MACLAY
STEVEN A. WIDDES
HOPE B. EASTMAN
WENDELIN I. LIPP*
DENNIS L. SHARP
ALBERT D. PAILET
DIANE A. FOX

THEODORE P. STEIN
JEFFREY A. KOLENDER
MARK A. BINSTOCK
PATRICIA M. WEAVER
ALAN D. EISLER*
DAVID M. ROTHENSTEIN
BRENT M. GOLDSTEIN
KATHLEEN M. DUMAIS
JULIE A. SCHEJBAL
JAMES R. HAMMERSCHMIDT

ALAN S. MARK
DANIEL S. KOCH
SENIOR COUNSEL

May 13, 1999

WRITER'S DIRECT DIAL

(301) 951-9330

* ALSO ADMITTED IN VIRGINIA

VIA CERTIFIED MAIL/RETURN RECEIPT REQUESTED

Top Hat Plan Exemption

Pension and Welfare Benefits Administration, Room N-5644

U.S. Department of Labor

200 Constitution Avenue, NW

Washington, D.C. 20210

Dear Sirs:

The following employer maintains an unfunded plan or plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees:

Name of Employer: Pacific Institute for Research And Evaluation

Address: 7315 Wisconsin Avenue
Suite 1300 West
Bethesda, Maryland 20814

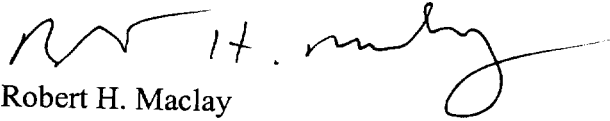
EIN: 94-2243283

Number of Plans: 1

Number of Employees in Each Plan: 10

Plan Number: 007

Sincerely,


Robert H. Maclay

**PALEY, ROTHMAN, GOLDSTEIN,
ROSENBERG & COOPER**
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ATTORNEYS AT LAW
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4800 HAMPODEN LANE
BETHESDA, MARYLAND 20814-2922

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the right of the return address

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MAIL



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U.S. Department of Labor
200 Constitution Avenue, NW
Washington, D.C. 20210

