

2520042392703

**Margaret D. Vassilikos**

Vice President/Finance & Administration  
Chief Financial Officer

May 26, 1998

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

Gentlemen:

In accordance with Department of Labor Reg. Sec. 2520.104-23, the Newspaper Association of America located at 1921 Gallows Road, Vienna, **Virginia 22182**, and assigned EIN 13-0433220 by the Internal Revenue Service hereby declares that it maintains **one plan** primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The number of **employees** covered by this plan is **four (4)**.

The filing of this statement is intended solely to comply with Reg. Sec. 2520.104-23 to the extent it applies, and may not, by itself, be treated as an admission by the Newspaper Association of America that the arrangements described herein are "employee pension benefit plans" subject to the Employee Retirement Income Security Act of 1974, as amended.

Respectfully submitted,

Margaret D. Vassilikos

**Newspaper Association of America®**

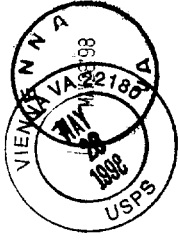
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 U.S. DEPARTMENT OF LABOR  
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