

Mintz, Levin, Cohn, Ferris, Glovsky and Popeo, P.C.

One Financial Center
Boston, Massachusetts 02111

Thomas M. Greene

Direct dial 617 348 1886
tgreene@mintz.com617 542 6000
617 542 2241 fax

June 10, 2004

BY CERTIFIED MAIL
RETURN RECEIPT REQUESTEDTop Hat Plan Exemption
Employee Benefits Security Administration, Room N-1513
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210Re: **Association of Home Appliance Manufacturers**
Deferred Compensation Plan for Joseph M. McGuire

Dear Sir/Madam:

In accordance with Department of Labor Regulation Section 2520.104-23 (29 CFR §2520.104-23) and on behalf of the Association of Home Appliance Manufacturers ("AHAM"), we hereby give notice of the establishment of the Plan, effective as of May 1, 2004.

AHAM's business address is 1111 19th Street, N.W., Suite 402, Washington, DC 20036, and its employer identification number assigned by the Internal Revenue Service is 36-2615812. AHAM maintains the Plan primarily for the purpose of providing deferred compensation to its President and Chief Executive Officer, a "select group of its management or highly compensated employees." The Plan is unfunded and benefits are paid solely from the general assets of AHAM.

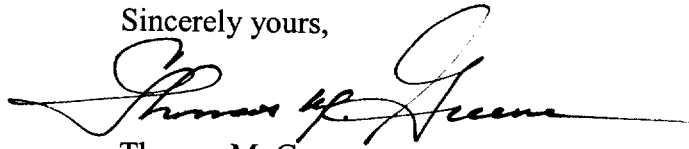
This notice is being filed for purposes of using the alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title I of ERISA for unfunded pension plans maintained by an employer for a select group of management or highly compensated employees in accordance with Labor Regulation Section 2520.104-23.

MINTZ, LEVIN, COHN, FERRIS, GLOVSKY AND POPEO, P.C.

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If you have any questions concerning the Plans or this filing, please contact the undersigned at (617) 348-1886.

Sincerely yours,



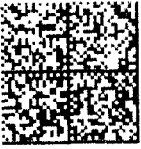
Thomas M. Greene

TMG:bb

cc: Earl F. Jones
Jerry Ryder
Joseph M. McGuire
Charles A. Samuels

TRA 1926969v1

TM Greene 00342-901
Mintz, Levin, Cohn, Ferris, Glovsky and Popeo, P.C.
One Financial Center
Boston, Massachusetts 02111



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