



2520005096394

Pension and Welfare Benefits
Administration
P.O. Box 75212
Washington, D.C. 20013-5212

RE: Higher Achievement Program Deferred Compensation Plan

9344

Dear Sir/Madam:

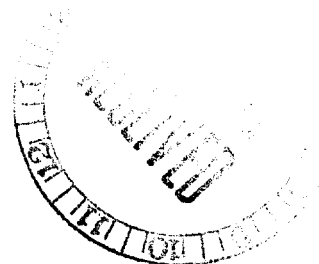
Enclosed is the statement required under Section 2520.104-23 and a check in the amount of \$1,000 as payment of the civil penalty.

Very truly yours,

Jacqueline Williams
Jacqueline S. Williams

JSW/rhc
Enclosures

cc: Donna Barham Welsh
Joseph Horning



HIGHER ACHIEVEMENT PROGRAM
19 Eye Street, N.W. • Washington, D.C. 20001
(202) 842-5116
Fax: (202) 842-5123



Pension and Welfare Benefits
Administration
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Washington, D.C. 20013-5212

RE: Higher Achievement Program Deferred Compensation Plan

Dear Sir/Madam:

This is to advise you that the Higher Achievement Program (EIN: 52-1383374) maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, and that pursuant to Section 2520.104-23 the employer is relieved from filing 5500 reports under Title I of ERISA.

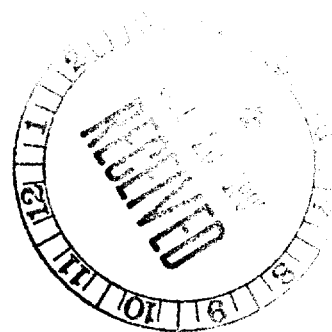
This is the only such plan and currently covers one person.

Very truly yours,

Jacqueline Williams
Jacqueline S. Williams

JSW/rhc

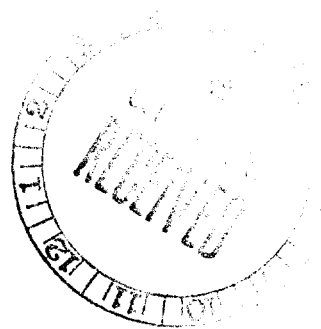
cc: Donna Barham Welsh
Joseph Horning

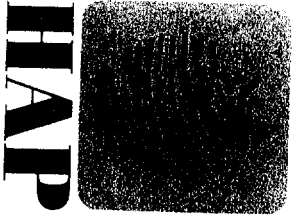


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PENSION & WELFARE BENEFIT
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