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Alternative Reporting and Disclosure Statement
For Unfunded Nonqualified Deferred Compensation
Plans For Certain Selected Employees

To: 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

This statement is being provided pursuant to Department of Labor Regulation §2520.104-23 as the alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 for unfunded or insured pension plans for a select group of management or highly-compensated employees. In accordance with said Regulation, Massachusetts Higher Education Assistance Corporation d/b/a American Student Assistance is providing the following information:

Employer Name and Address: Massachusetts Higher Education Assistance Corporation d/b/a American Student Assistance
730 Stuart Street
Boston, MA 02116
Employer Identification No.: 04-2254705
Number of Plans: One
Name of Plan: 457(b) Deferred Compensation Plan
Number of Participants: Ten

The Employer maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management and highly-compensated employees.

Please acknowledge receipt of this notice by stamping or signing the enclosed copy of this notice and returning it to me in the enclosed envelope.

Dated: October 21, 2002

Massachusetts Higher Education Assistance Corporation d/b/a American Student Assistance

By Paul C. Combe, President

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