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LAW OFFICES
MILES & STOCKBRIDGE P.C.
10 LIGHT STREET
BALTIMORE, MARYLAND 21202-1487
TELEPHONE 410-727-6464
FAX 410-385-3700

CAMBRIDGE, MD
COLUMBIA, MD
EASTON, MD
FREDERICK, MD

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MCLEAN, VA
ROCKVILLE, MD
TOWSON, MD
WASHINGTON, D.C.

EDWARD J. ADKINS
410-385-3500
eadkins@milesstockbridge.com

January 15, 2002

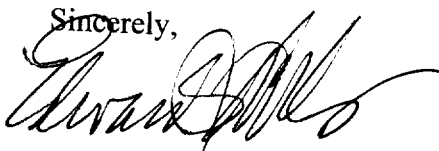
Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644, U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, DC 20210

Re: Notice of Pension Plans for
Select Group of Management or
Highly Compensated Employees

Ladies and Gentlemen:

Enclosed is a re-filing of a notice we sent yesterday. Unfortunately, the name of the employer mentioned in the text of the letter was incorrect.

Sincerely,



Edward J. Adkins

EJA:prc
Enclosure

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Re: Notice of Pension Plans for Select Group of Management or Highly Compensated Employees

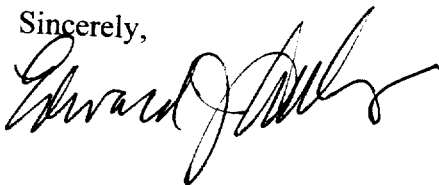
Ladies and Gentlemen:

In compliance with the alternative reporting and disclosure requirements set forth in Labor Regs. §2520.104-23, you are hereby advised that Miles & Stockbridge P.C. ("Employer") maintains an unfunded plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The information requested in Labor Regs. §2520.104-23 is as follows:

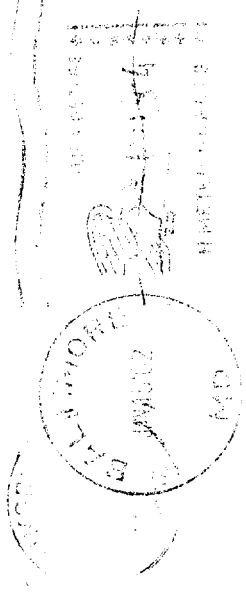
1. Employer's Name and Address:
Miles & Stockbridge P.C.
10 Light Street
Baltimore, Maryland 21202
2. Employer's Tax Identification Number:
52-1852131
3. Number of Plans Maintained by Employer:
1
4. Number of Employees Covered by Plans:
81

You are further advised that the Employer, upon request of the Secretary of Labor or his delegate, will provide pertinent plan documents to the Department of Labor.

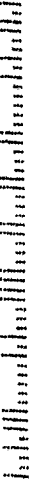
Sincerely,



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