

Buchanan Ingersoll PC

ATTORNEYS

S. Howard Kline
412 562 1576
klinesh@bipc.com

One Oxford Centre
301 Grant Street, 20th Floor
Pittsburgh, PA 15219-1410
T 412 562 8800
F 412 562 1041
www.buchananingersoll.com

June 15, 2005

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

2520052093177

Top Hat Plan Exemption
Employer Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, DC 20210

Re: New Jersey Association of Health Plans 457(b)
Eligible Deferred Compensation Plan

Ladies/Gentlemen:

On behalf of the New Jersey Association of Health Plans, and pursuant to the provisions of 29 CFR Reg. § 2520.104-23, the undersigned is filing this statement relating to the above-referenced Plan.

(i) Name of Plan: New Jersey Association of Health Plans 457(b) Eligible Deferred Compensation Plan.

(ii) Name, Address and EIN:

New Jersey Association of Health Plans
50 West State Street
Suite 1012
Trenton, NJ 08608
22-3306073

(iii) Declaration: The Employer maintains the above-referenced Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The Plan has one eligible employee.

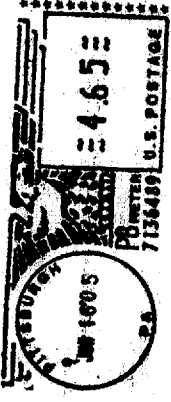
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