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U.S. DEPT. OF LABOR
PUBLIC DISCLOSURE
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New Jersey Education Association 180 W. State Street P.O. Box 1211 Trenton, NJ 08607-1211 (609) 599-4561 FAX: (609) 392-6321

September 26, 2000

Top Hat Plan Exemption
Pension and Welfare Benefits Administration Room N-5638
U.S. Department of Labor
200 Constitution Avenue N.W.
Washington, D.C. 20210

RE: NEW JERSEY EDUCATION ASSOCIATION TAX ID 21-0524390 TOP HAT PLAN

Dear Department:

This will serve to register a "Top Hat" plan in accordance with the requirements of 29 C. F. R. Section 2520.104-23.

Name and Address of the employer including IRS tax identification number:

- New Jersey Education Association
180 West State Street
Trenton, New Jersey 08607-1211
Tin: 21-0524390

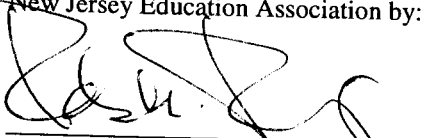
Declaration concerning purpose.

- The employer maintains the plan primarily for the purpose of providing deferred compensation for a select group of management or highly-compensated employees.

The number of such plans and the number of employees in each.

- The employer maintains one such plan covering three employees.

I state under penalty of perjury that the foregoing is true and correct to the best of my knowledge and belief for the
New Jersey Education Association by:



Robert Bonazzi, Executive Director

CERTIFIED

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200 CONSTITUTION AVE. N.W.
WASHINGTON, DC 20210