



**National Society of
Professional Engineers®**

2520082702800

April 22, 2008

JUN 11 2008 4:55

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue NW
Washington, D.C. 20210

Re: NSPE 457(b) Deferred Compensation Plan

Dear Secretary:

Pursuant to Section 2520.104-23 of the Department of Labors regulations, this letter will serve as notice that, with respect to the [NSPE 457(b) Deferred Compensation Plan (the "Plan"), the undersigned intends to utilize the alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 ("ERISA").

The following information is provided in accordance with paragraph (b) of Section 2520.104-23(b):

1. Name and Address of Employer:
National Society of Professional Engineers
1420 King Street
Alexandria, VA 22314
2. Employer's Employer Identification Number: 52-1353803
3. The Employer hereby declares that it maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or high y compensated employees, and that there one employee in such plan at this time.

The Employer will provide Plan documents to the Secretary of Labor upon request as required by Section 104(a)(6) of ERISA.

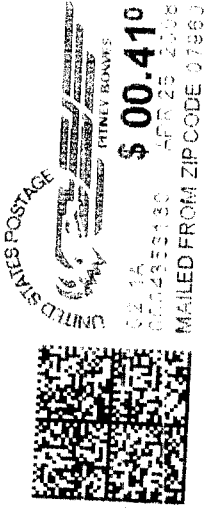
Very truly yours,
NATIONAL SOCIETY OF PROFESSIONAL ENGINEERS


Lawrence A. Jacobson
Executive Director

1420 KING STREET
ALEXANDRIA, VIRGINIA 22314-2794
703 • 684 • 2800 FAX 703 • 836 • 4875
www.nspe.org



AIG Retirement Advisors, Inc.
 450 Headquarters Plaza
 Morristown, NJ 07960



*Top Hat Exemption
 Employee Benefits Security Administration
 Room N-1513
 U.S. Department of Labor
 200 Constitution Avenue NW
 Washington, DC 20210*

20210+0000

