

543064

TWD & ASSOCIATES, INC. DEFERRED COMPENSATION PLAN

**TOP HAT PLAN EXEMPTION STATEMENT
PURSUANT TO 29 CFR 2520.104-23(b)**

JAN 15 2009

To the Secretary of Labor:

In compliance with the requirements of the alternative method of reporting and disclosure under Part 1 of Title 1 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, specified in the Department of Labor Regulations, 29 C.F.R. §2520.104-23, the following information is provided by the undersigned employer:

Name and Address of Employer:

TWD & Associates, Inc.
2800 Shirlington Road, Suite 400
Arlington, VA 22206

Employer's EIN:

54-1637078

Declaration & Statement:

The aforementioned employer maintains a plan (or plans) primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees:

One such plan is in existence with approximately six participants.

Provision of Plan Documents:

The aforementioned employer acknowledges that it may be required to provide plan documents to the Secretary upon request as required by ERISA §104(a)(1).

TWD & Associates, Inc.

By: _____

President and Chief Executive Officer

Date: _____

12/30/2008

2009 JAN 12 A 11:30

RECEIVED



TWD & Associates, Inc.
2800 Shirlington Road Suite 400
Arlington, VA 22206



*Secretary of Labor
U.S. Dept. of Labor
200 Constitution A
Washington, DC*

