

SOCIETY OF AMERICAN FORESTERS

5400 Grosvenor Lane
Bethesda, MD 20814-2198

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February 26, 2003

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Secretary of Labor
Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
2000 Constitution Avenue, N.W.
Washington, D.C. 20210

Re: Society of American Foresters 457(b) Deferred Compensation Plan

Dear Sir/Madam:

Pursuant to Section 2520.104-23 of the Department of Labor's Regulations, this letter will serve as notice that, with respect to the Society of American Foresters Section 457(b) Deferred Compensation Plan (the "Plan"), the Employer 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"), which alternative form of compliance is provided in the aforesaid Regulations Section.

Pursuant to Regulations Section 2520.104-23(b), the following information is provided:

1. Name and Address of Employer: Society of American Foresters
5400 Grosvenor Lane
Bethesda, MD 20814-2198
2. Employer's Employer Identification Number: 53-0204630
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 highly compensated employees.
4. The Employer hereby states that it maintains only this Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees and only 2 employees are eligible to participate in the Plan as of December 23, 2002, the date of the Plan's adoption.

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Pursuant to Regulations Section 2520.104-23(b)(2), the Employer will provide Plan documents, if any, to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

Very truly yours

SOCIETY OF AMERICAN FORESTERS

By:


Print Name: Michael T. Goergen Jr.

Print Title: Interim Executive Vice-President

Date: 2/26/2003

Robbett & Robbett, LLP
910 17th Street, N.W., Suite 800
Washington, D.C. 20006

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