



NATIONAL EDUCATION ASSOCIATION ♦ NEW MEXICO

Eduardo Holguin
President
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TO: Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue NW
Washington, D.C. 20210

Subject: Top-Hat Plan Declaration

Employer: National Education Association of New Mexico
130 S. Capitol
Santa Fe, NM 87501

Employer EIN: 85-0114142

The above Employer being the Plan Administrator for the National Education Association of New Mexico 457(b) Plan, does hereby declare that the Plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

In addition, the Employer maintains only 457 (b) plan described in the Department of Labor Regulations Section 2520.104-23(d) and one (1) employee will be covered under the plan.

EUN K. HONG
Name

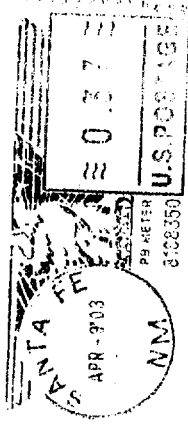
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Signature

3/24/03
Date



NATIONAL EDUCATION ASSOCIATION ❖ NEW MEXICO

P.O. Box 729 ❖ 130 South Capitol
Santa Fe, New Mexico 87504-0729



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