

STEVENS & LEE  
A PROFESSIONAL CORPORATION  
111 North Sixth Street  
P. O. Box 679  
Reading, PA 19603-0679  
(610) 478-2000 Fax (610) 376-5610  
www.stevenslee.com

COPY

Direct Dial: (610) 478-2155  
Email: rsc@stevenslee.com  
Direct Fax: (610) 988-0840

February 28, 2003

**VIA FEDERAL EXPRESS**

Internal Revenue Service  
1973 North Rulon White Blvd.  
Ogden, UT 84201

Re: The Higher Education Foundation, Inc. (the "Corporation")

Ladies and Gentlemen:

I have enclosed for filing the Corporation's Form 990 informational return for the fiscal year ended May 31, 2002.

Very truly yours,

STEVENS & LEE



Richard S. Caputo

RSC:emm  
Enclosure

- Cherry Hill
- Reading
- Harrisburg
- Scranton
- Lancaster
- Valley Forge
- Lehigh Valley
- Wilkes-Barre
- Philadelphia
- Wilmington