

U.S. DEPARTMENT OF LABOR
OFFICE OF PENSION AND WELFARE BENEFITS ADMINISTRATION

03 JAN -6 PM 1:32

Top Hat Plan Exemption
Pension & Welfare Benefits Administration
Room N-5644
United States Department of Labor
200 Constitution Avenue, NW
Washington, D.C. 20210

Re: Statement under DOL Reg. §2520.104-23

Ladies/Gentlemen:

This is to declare the undersigned has established a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. This is the only such plan maintained by the undersigned and there are currently 1 employees participating in this plan.

The Employer Identification Number & address of the undersigned are as follows:

EIN: 04-2910698

Address: 3 HARVARD AVENUE

Site 3

BROOKLINE, MA 02446-6238

Upon request, the undersigned will provide the plan document as required by Section 104(a) (1) of ERISA.

Sincerely,

The Mediation Group, Inc
Print Employer Name

By: [Signature]
Signature

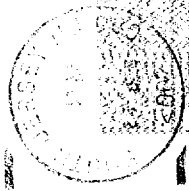
Title Principal Treasurer

Dated: 11/19/02

BCG

Benefit Consultants Group

P.O. Box 405
Riverton, NJ 08077-0405



CONFIDENTIAL

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