

The United Illuminating Company
157 Church Street
P.O. Box 1564
New Haven, CT 06506-0901
203.499.2000



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October 3, 2002

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

United Illuminating hereby supplies the following information pursuant to Department of Labor Regulation Section 2520.104-23.

Employer: United Illuminating
157 Church Street
New Haven, CT 06506

Employer EIN: 06-0571640

United Illuminating maintains the United Illuminating Company Voluntary Early Retirement Incentive Plan which became a Top Hat Plan effective September 26, 2000. A Form 5500 has been filed for this Plan for all years up to and including the 2001 Plan Year.

Number of Participants in the above Plan: 16

United Illuminating maintains the following plans for a select group of management or highly compensated employees:

Supplemental Executive Retirement Plan. This plan has 3 participants

Individual Agreements with 16 participants

A Plan document will be provided upon request.

Sincerely,

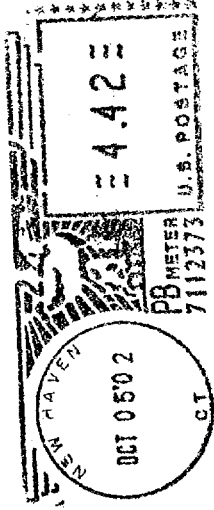
A handwritten signature in black ink that reads "Susan E. Mullen". The signature is written in a cursive, flowing style.

Susan E. Mullen
Senior Human Resources Executive

The United Illuminating Company
157 Church Street
P.O. Box 1564
New Haven, CT 06506-0901
Benefits 1-12D



PLACE STICKER AT TOP OF ENVELOPE
TO THE RIGHT OF RETURN ADDRESS
FOR DATE DOTTED LINE



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