

2520040155011

**Newspapers of New England, Inc.
One Monitor Drive
P.O. Box 1177
Concord, NH 03302-1177**

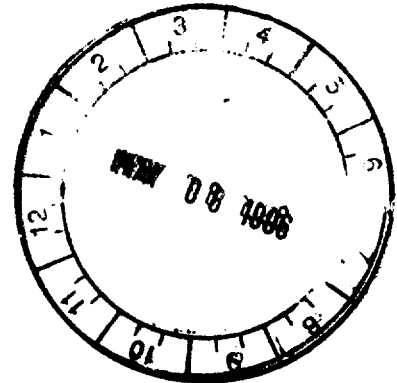
George Wilson
President

603-224-5301 ext. 260
FAX: 603-226-2460

April 29, 1996

**BY CERTIFIED MAIL Z 763 606 158
RETURN RECEIPT REQUESTED**

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



Re: Newspapers of New England, Inc.
401(k) Enhancement Plan

Dear Secretary Reich:

This will serve as notice under the provisions of Labor Regulation Section 2520.104-23, Alternative Method of Compliance for Pension Plans for Certain Selected Employees, that the employer named below has adopted and now maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Employer: Newspapers of New England, Inc. **EIN:** 04-2626570
One Monitor Drive
Concord, NH 03302-1177

Number of such plans: One **Plan Participants:** Eight
Date Plan was adopted: January 15, 1996

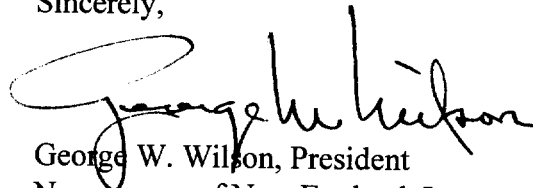
We understand that by filing this statement of alternative compliance with the reporting and disclosure requirements of Part 1 of Title I, Section 110 of the Employee Retirement Income

Secretary of Labor
April 29, 1996
Page 2

Security Act of 1974 (ERISA), Newspapers of New England, Inc. is deemed to have satisfied such reporting and disclosure requirements for purposes of this plan.

If you have any questions concerning this filing, please do not hesitate to call me.

Sincerely,



George W. Wilson, President
Newspapers of New England, Inc.
For the Plan Administrator

cc: Wayne H. Miller, Esq.
File 6751-114

0214183.01

