



August 24, 1995

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

501 OCT -3 11 24 1  
100-101-1000

RE: Top Hat Plan Statement Under Department of Labor Regulations  
Section 2520.104-23

Dear Sir or Madam:

Fiordella Insurance and Retirement Planning, Inc. has adopted an unfunded deferred compensation plan. This letter is intended to serve as a statement described in the Department of Labor Regulations Section 2520.104-23.

1. Employer: Fiordella Insurance & Retirement  
Planning, Inc.  
302 West Main Street  
Avon, CT 06001
  
2. Employer Identification Number: 06-1387126
  
3. Declaration: The Employer maintains a Deferred  
Compensation Agreement primarily for  
the purpose of providing deferred  
compensation for a select group of  
management or highly compensated  
employees. Benefits under the plan will  
be payable either from the general assets  
of the Employer or through insurance  
contracts or policies, or both, as provided  
in Regulations Section 2520.10423(d)(2).  
Currently, only one employee participates  
in the plan.

Sincerely,

Robert J. Fiordella  
President