

2520040763553



80 South Jefferson Road
Whippany, NJ 07981

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-6544
US Department of Labor
200 Constitution Avenue, NW
Washington, DC 20210

In compliance with the requirements of the alternative method of reporting and disclosure under Part 1 of Title I of the Employee Retirement Income Security Act of 1974 for unfunded or insured pension plans for a select group of management or highly compensated employees, specified in Department of Labor Regulations, 29 C.F. R. Sec. 2520, 104-23, the following information is provided by the undersigned employer.

Name and Address of Employer:

NECA Services, Inc.
80 South Jefferson Road
Whippany, NJ 07981

Employer Identification Number: 22-3741663

NECA Services, Inc. maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Number of Plan(s) and Participants in each Plan:

1 Plan covering 1 employee

Dated: March 11, 2004

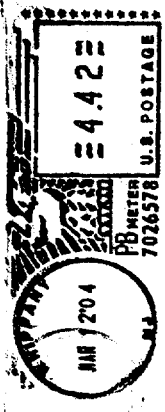
NECA Services, Inc.

A handwritten signature in cursive script, appearing to read "B. J. Ellmers".

By: B. J. Ellmers – Plan Administrator



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