

Winding Trails
Recreation Association
50 Winding Trails Drive
Farmington, CT 06032

2520043380566

January 1, 2004

Top Hat Plan Exemption
Employee Benefit Security Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue NW
Washington, DC 20210

As required by DOL Reg § 2520.104-23(c), the administrator is filing on behalf of Winding Trail 457 Plan, the following statement with the intention that this Top-hat plan satisfies ERISA's limited reporting and disclosure requirements.

1. The employer's name and address: Winding Trails
50 Winding Trail
Farmington, CT 06032
2. The employer's identification number (EIN): 06-0670252
3. The employer maintains this plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees described as follows: Executive Directors and certain professional staff.
4. The number of 457(b) plans maintained for the purpose of providing deferred compensation for a select group of management or highly compensated employees is 1.
5. The number of employees in each plan is: one.
6. Winding Trails, hereby agrees to provide the Department of Labor copies of all plan documents in a timely manner upon the Department of Labor's request.



Signature

January 1, 2004

Date

Heidi Martin
By: Executive Director

Membership
(860) 677-8458

FAX
(860) 676-9407

Code S457 Eligible Deferred Compensation Plan
Summer Day Camp
Cross Country Ski Center
(860) 678-9582

Group Outing Center
(860) 677-1370

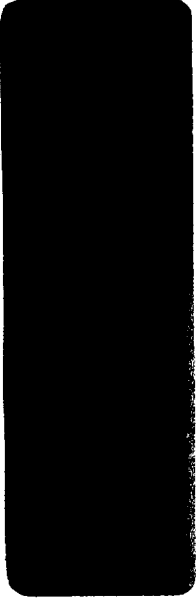
Web Address
www.windingtrails.com

**The
Pension
Service
Inc.**

127 Washington Avenue, West Wing
P.O. Box 478
North Haven, Connecticut 06473-0478
Actuaries and Employee Benefit Consultants



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