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July 1, 2004

2520043381286

By Certified Mail No.: 1597 0740
Return Receipt Requested

Top Hat Plan Exemption
Employee Benefits Security
Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, DC 20210

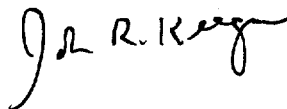
Re: Newton Community Service Centers 457(b) Deferred Compensation Plan

Dear Sir or Madam:

This notice is provided, in accordance with Department of Labor Regulations §2520.104-23, to inform you that Newton Community Service Centers, Newton, MA, Employer Identification Number 04-2232418, maintains a deferred compensation plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The total number of employees eligible to participate in the plan is 1.

Newton Community Service Centers will provide plan documents to the Secretary of Labor upon request, as required by Section 104(a)(6) of the Employee Retirement Income Security Act of 1974, as amended.

Sincerely yours,



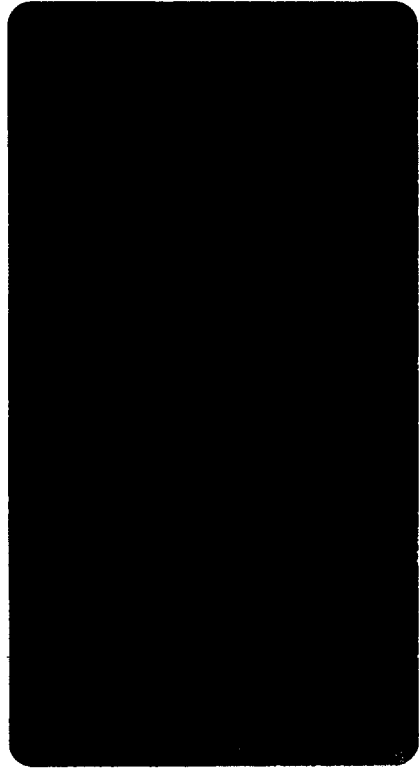
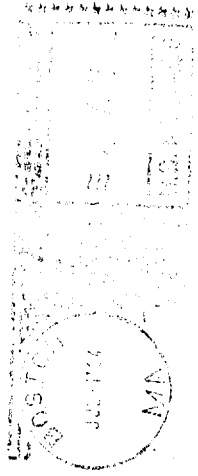
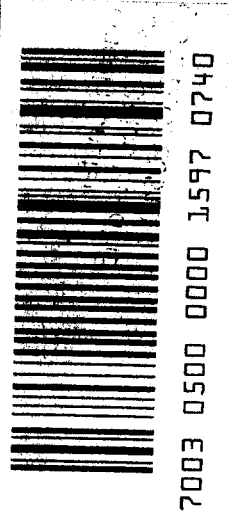
John R. Keegan

cc: Barry D. Cohen
Marcia S. Wagner, Esq.

Benefits Design/Itr/Top Hat Letter 062504

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ALLIANCE FOR ENVIRONMENTAL CORPORATION
ONE FINANCIAL CENTER, 25TH FLOOR
BOSTON, MA 02111



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