

REPLY TO: CAPITAL OFFICE
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March 11, 2005

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**BY CERTIFIED MAIL -
RETURN RECEIPT REQUESTED**

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

**RE: New England Interstate Water Pollution Control Commission
Supplemental Incentive Plan**

Dear Sir or Madam:

Enclosed please find an information statement filed pursuant to DOL Reg. Sec. 2520.104-23, with respect to the above-captioned plan. If you have any questions concerning the enclosed or any other aspect of this plan, please feel free to contact the undersigned, as counsel to New England Interstate Water Pollution Control Commission with respect to this matter.

Thank you for your assistance.

Very truly yours,


Douglas R. Chamberlain

ALL ATTORNEYS ADMITTED
IN NEW HAMPSHIRE

INDIVIDUAL ATTORNEYS
ADMITTED IN:
MAINE, VERMONT,
MASSACHUSETTS, NEW YORK,
THE DISTRICT OF COLUMBIA,
AND OTHER STATES

* ADMITTED IN MAINE ONLY

DRC/st
Enclosure
cc: Ronald F. Poltak

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March 8, 2005

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

Dear Sir or Madam:

Pursuant to DOL Reg. Sec. 2520.104-23, the undersigned hereby files the following information with respect to the New England Interstate Water Pollution Control Commission Supplemental Incentive Plan, a plan of deferred compensation:

1. Name, Address and Employer Identification Number of the Employer:

New England Interstate Water Pollution Control Commission
Boott Mills South
100 Foot of John Street
Lowell, MA 01852
Employer Identification Number: 04-6004735

2. The Plan: The Employer maintains one plan of deferred compensation, the New England Interstate Water Pollution Control Commission Supplemental Incentive Plan, primarily for the purpose of providing deferred compensation to a select group of management or highly-compensated employees.

3. Plan Coverage: Two (2) employees are presently covered by the Plan.

Sincerely,

NEW ENGLAND INTERSTATE WATER POLLUTION CONTROL COMMISSION

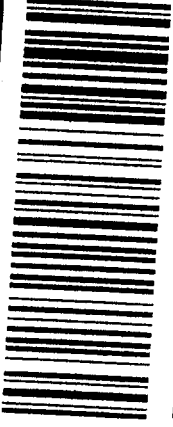
By:


Ronald F. Poltak, Executive Director

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COUNSELORS AT LAW

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