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Buckley Associates, Inc.
385 King Street
Hanover, MA 02339

U.S. DEPARTMENT OF LABOR
PUBLIC DISCLOSURE
02 JAN 28 AM 11:22

October 12, 2001

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue NW
Washington, DC 20210

Dear Sir/Madam:

This statement is being filed by Buckley Associates, Inc. (the "Employer") pursuant to 29 C.F.R. § 2520.104-23 in order to comply with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 ("ERISA") for unfunded or insured pension plans maintained by an employer for a select group of management or highly compensated employees.

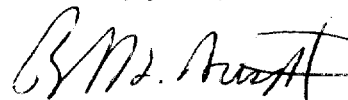
The Employer's EIN is 04-2464258.

The Employer maintains a plan or plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

The Employer currently maintains one such plan with one employee enrolled in that plan.

The Employer will provide plan documents to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

Sincerely yours,



Robert L. Buckley, II
President, Buckley Associates, Inc.



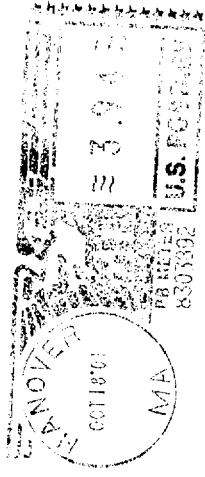
Buckley Associates Inc.
 385 KING STREET • P.O. BOX 1410
 HANOVER, MASSACHUSETTS 02339-7410

US MAIL MAIL



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**RETURN RECEIPT
 REQUESTED**



TOP HAT PLAN EXEMPTION
 PENSION AND WELFARE BENEFITS ADMINISTRATION
 ROOM N-5644
 US DEPARTMENT OF LABOR
 200 CONSTITUTION AVENUE NW
 WASHINGTON DC 20210

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