

G.T. Reilly & Company
Internationally.
Moore Stephens Reilly, P.C.
Reilly Consulting Group, Inc.
ReillyTech
Reilly Benefits
Reilly Small Business Group

May 27, 2005

U.S. Department of Labor
Employee Benefits Security Administration
Top Hat Plan Exemption
200 Constitution Ave., NW, Suite N-1513
Washington, DC 20210

2520052093088

To Whom It May Concern:

In accordance with DOL Reg. 2250.104-23(b), we are filing this statement in regards to our deferred compensation plan:

The name of our company and our tax identification number is as follows:

Gerald T. Reilly & Company
Certified Public Accountants, Inc.
424 Adams Street
Milton, MA 02186-4388
TIN: 04-2513210

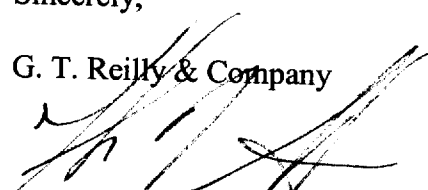
We maintain one deferred compensation plan primarily for the purpose of providing deferred compensation for a select group of management, which includes six employees.

We declare that the above information is true and accurate.

Kindly acknowledge receipt of this filing by signing, dating and returning one copy of this letter. A stamped, self addressed envelope is included for your convenience.

Sincerely,

G. T. Reilly & Company



Frank T. Ardito, CPA
Vice President

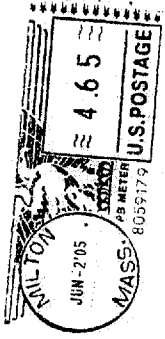
Signature

Date

OF THE RETURN ADDRESS FOLD AT DOTTED LINE
CERTIFIED MAIL



7804 2510 0003 4844 5267



G.T. Reilly & Company
Celebrating 50 years of service
Certified Public Accountants
Business Consultants

FIRST CLASS

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

424 Adams Street, Milton, MA 02186

CONFIDENTIAL

**RETURN RECEIPT
REQUESTED**

FIRST CLASS

**RETURN RECEIPT
REQUESTED**