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Merrimack

C O L L E G E

North Andover, Massachusetts 01845. 978-837-5000

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U.S. DEPT. OF LABOR
PINDA/PUBLIC DISCLOSURE
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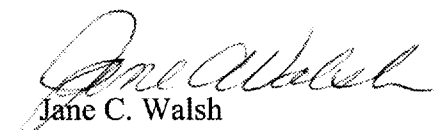
October 1, 2001

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

Dear Sir or Madam:

Merrimack College, 315 Turnpike Street, North Andover, Massachusetts 01845, tax identification number 042103731, has established the Merrimack College Long-Term Incentive Plan, which is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, for which benefits are paid, as needed, solely from the general assets of the Company, and which covers one employee.

Sincerely,


Jane C. Walsh
Chairman, Board of Trustees

Merrimack
COLLEGE

315 Turnpike Street
North Andover, Massachusetts 01845

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