

Mintz, Levin, Cohn, Ferris, Glovsky and Popeo, P.C.

One Financial Center  
Boston, Massachusetts 02111

2520060620019

U.S. DEPT. OF LABOR  
PUBLIC DISCLOSURE

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617 542 6000  
617 542 2241 fax

Peter J. Marathas, Jr.

Direct dial 617 348 1788  
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October 23, 2000

**BY CERTIFIED MAIL**  
**RETURN RECEIPT REQUESTED**

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

Re: Mintz, Levin, Cohn, Ferris, Glovsky and Popeo, P.C. Bonus Deferral Plan

Dear Sir/Madam:

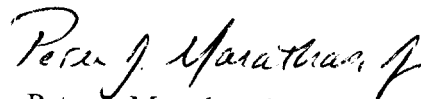
In accordance with Labor Regulations Section 2520.104-23 (29 CFR §2520.104-23) and on behalf of the Plan Administrator, we hereby submit the enclosed Mintz, Levin, Cohn, Ferris, Glovsky and Popeo, P.C. Investment Bonus Plan (the "Plan"), effective as of July 1, 2000.

Mintz Levin's employer identification number assigned by the IRS is 04-2718459. Mintz Levin maintains the Plan primarily for the purpose of providing deferred compensation to a select group of its management and highly compensated employees. There are approximately 200 participants in the Plan. The Plan is unfunded and benefits are paid solely from the general assets of the employer. Mintz Levin sponsors no other plan of this type.

This Plan is being filed using the alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title I of ERISA for unfunded pension plans maintained by an employer for a select group of management or highly compensated employees in accordance with Reg. §2520.104-23.

If you have any questions concerning this Plan or this filing please contact the undersigned at (617) 542-6000.

Sincerely yours,



Peter J. Marathas, Jr.

PJM:bb  
Enclosure

cc: Irwin M. Heller  
Stephen W. Veazey  
TRADOCs:1388281.1(TR7D01!.DOC)

*Boston New York Reston Washington*

MINTZ LEVIN COHN FERRIS GLOVSKY AND POPEO, P.C.

INVESTMENT BONUS PLAN

Section 1  
Introduction

**Section 1.1 The Plan, Its Purpose.** The purpose of the Mintz Levin Cohn Ferris Glovsky and Popeo, P.C. Investment Bonus Plan (the "Plan") is to attract and retain certain key employees of Mintz Levin Cohn Ferris Glovsky and Popeo, P.C. (the "Firm") who contribute to the Firm's success, and the success of the clients we serve, with their ability, skill, loyalty and exceptional service by providing them the opportunity to participate directly in the success of certain of our clients through bonus compensation payments in accordance with the terms of this Plan. "Contributions" to the Plan are reflected through credits to bookkeeping accounts that are adjusted periodically in accordance with the terms of the Plan. Participants are entitled to receive from the general assets of the Firm payments equal to their vested account balances, subject to the terms and conditions of the Plan.

**Section 1.2 Administration.** The Plan shall be administered and interpreted by an Investment Committee (the "Committee") established by the Firm's Executive Committee (the "Executive Committee"). The Committee may, subject to the terms of the Plan, establish rules and regulations for the administration of the Plan and shall have full discretionary authority to manage investments and to construe and interpret the terms and provisions of the Plan, to adopt, alter, waive and repeal such administrative rules, guidelines and practices governing the Plan, and to perform all acts, including the delegation of its administrative responsibilities, as it shall from time to time deem advisable, and otherwise to supervise the administration of the Plan. All such rules, regulations and interpretations relating to the Plan which are adopted by the Committee shall be conclusive and binding on all parties. The Committee may correct any defect, supply any omission or reconcile any inconsistency in the Plan, in the manner and to the extent it shall deem necessary to carry the Plan into effect.

The Executive Committee will appoint the members of the Committee. The number of persons serving on the Committee at any time will be determined by the Executive Committee, and may be changed from time to time by it. The Executive Committee may remove any Committee member at any time, with or without cause, by filing written notice of his removal with the Committee. A Committee member may resign at any time by filing his written resignation with the Executive Committee and the other Committee members. A Committee member who ceases to be an employee of the Firm shall simultaneously cease to be member of the Committee. A vacancy, however arising, may but need not be filled by the Executive Committee.

The Committee will keep (or arrange for the keeping of) all data, records, books of account and instruments pertaining to Plan administration.

Any action or decision concurred in by a majority of the Committee members, either at a meeting or without a meeting, will constitute an action or decision of the Committee.

## **Section 2** **Definitions**

**Section 2.1** **Account** means that hypothetical account established for each Participant which is credited with amounts in accordance with Section 4.2 and other applicable sections of the Plan.

**Section 2.2** **Associate** means a non-Member attorney employed by the Firm who is classified as an "associate" attorney under the Firm's policies and procedures.

**Section 2.3** **Class or Class Year** means an Associate's class year, as determined in accordance with the Firm's customary policies and practices. In most cases, an attorney's "Class Year" will be a number based on the number of years of attorney practice that have elapsed since that attorney graduated from law school. In certain circumstances, however, an attorney's Class Year may be adjusted in accordance with the Firm's customary policies and practices. An attorney's Class Year may be also adjusted, solely for the purposes of this Plan, by the Committee, in its discretion.

**Section 2.4** **Code** means the Internal Revenue Code of 1986, as amended.

**Section 2.5** **Commencement Date** means the date the Participant first completes a day of service with the Firm.

**Section 2.6** **Director** means those individuals employed by the Firm with senior management responsibilities who are designated from time-to-time as being eligible to participate in the Plan by the Executive Committee. Directors eligible to participate in the Plan shall be listed on Exhibit A (attached and incorporated herein). The Executive Committee may, at its sole discretion, designate any individual to either be eligible or ineligible to participate in the Plan as a Director for any Fiscal Year, such changes to be reflected through an amendment to Exhibit A, as necessary.

**Section 2.7** **Disability** means that the Participant is suffering from a physical or mental condition as determined by the Committee, based upon appropriate medical reports and examinations if requested by the Committee, which may be expected to result in death or be of a long and indefinite duration and which renders the Participant incapable of performing the material duties of his position.

**Section 2.8** **Effective Date** means July 1, 2000.

**Section 2.9** **Entry Date** means the date upon which a Participant first begins participating in the Plan. Participants who participate in the Plan as of the Effective Date shall have as their Entry Date the Effective Date.

**Section 2.10** ERISA means the Employee Retirement Income Security Act of 1974, as amended.

**Section 2.11** Firm means Mintz Levin Cohn Ferris Glovsky and Popeo, P.C.

**Section 2.12** Firm Investments means the investments in securities offered to the Firm and in which the Firm invests, as may be determined by the Executive Committee (or its delegate), in its sole discretion. For these purposes, all "friends and family" opportunities offered to any employee of the Firm shall be considered offered to the Firm.

**Section 2.13** 1<sup>st</sup> Year Associate means an attorney who is classified as a "1<sup>st</sup> Year Associate" under the Firm's regular billing policies, irrespective of when such attorney actually graduated law school and irrespective of his or her Commencement Date.

**Section 2.14** Fiscal Year means a 12-month period which is the Firm's fiscal year, established in accordance with the Firm's regular policies, practices and procedures.

**Section 2.15** Member means an attorney who is classified as a "member" of the Firm under the policies and procedures of the Firm.

**Section 2.16** Of-Counsel means a non-Member attorney, employed by the Firm who is classified as an "of-counsel" attorney under the Firm's policies and procedures.

**Section 2.17** Off Track Associate means a non-Member attorney, employed by the Firm who is classified as an "off track associate" under the Firm's policies and procedures.

**Section 2.18** Senior Management Staff means non-Director management employees employed by the Firm who are designated from time-to-time as being eligible to participate in the Plan by the Executive Committee. Senior Management Staff eligible to participate in the Plan shall be listed on Exhibit B (attached and incorporated herein). The Executive Committee may, at its sole discretion, designate any individual to either be eligible or ineligible to participate in the Plan as Senior Management Staff for any Fiscal Year, such changes to be reflected through an amendment to Exhibit B, as necessary.

**Section 2.19** Senior Professional means an employee of the Firm (including, for these purposes, any entity affiliated with the Firm) designated as a "senior professional" under the Firm's policies and procedures.

**Section 2.20** Special Counsel means a non-Member attorney employed by the Firm and designated as "special counsel" under the Firm's policies and procedures.

**Section 2.21** Year of Service means a 12 month period of service with the Firm commencing on each Participant's Commencement Date. Employees of the Firm who work part-time during a Fiscal Year and those joining the Firm after the first day of any Fiscal Year

shall be given credit for such year on a prorated basis, in accordance with the Firm's customary policies and procedures.

### **Section 3** **Participants; Entry Date**

**Section 3.1 Participants.** Participants in the Plan will consist of Associates, Special Counsel, Of Counsel, Off-Track Associates, Directors, Senior Professionals and Senior Management Staff of the Firm. Participants will begin participating in the Plan in accordance with the provisions of Section 3.2 below.

The Committee may terminate the participation of any Participant in this Plan, or may alter the designation of any Participant in the Plan as it deems, in its sole discretion, to be necessary or proper. If a Participant's participation in the Plan is terminated but he or she remains employed by the Firm in an ineligible capacity (e.g. by promotion to Member), no further amounts will be credited to his or her Account hereunder, but his or her distribution rights will continue to be governed by the terms of the Plan as in effect from time to time and all relevant terms of the Plan as in effect from time to time will continue to apply to his or her Account balance. Such a Participant will also continue to earn credit for Years of Service for purposes of vesting of his or her non-vested account balance (if any) as long as he or she remains employed by the Firm, subject to the applicable provisions of this Plan as in effect from time to time.

#### **Section 3.2 Entry Date**

(a) Otherwise eligible employees employed by the Firm as of the Effective Date shall become Participants in the Plan and shall have as their Entry Date the Effective Date.

(b) Except as specifically provided in this Section 3.2, otherwise eligible individuals whose Commencement Date is a date after the Effective Date shall become participants in the Plan and shall have as their Entry Date their Commencement Date or, if later, the date upon which they become eligible to participate in the Plan.

(c) Notwithstanding the foregoing, the Entry Date of 1st Year Associates shall be the first day of the Fiscal Year following their Commencement Date, except that a 1<sup>st</sup> Year Associate who joins the Firm after the first day of any Fiscal Year but prior to September 1 of that year shall have as his or her Entry Date his or her Commencement Date. 1<sup>st</sup> Year Associates employed by the Firm as of the Effective Date shall have as their Entry Date the Effective Date.

(d) Notwithstanding anything contained herein to the contrary, the Executive Committee may, solely in its discretion, accelerate or postpone any individual's Entry Date.

**Section 4**  
**Crediting Accounts**

**Section 4.1 Participant's Accounts.**

(a) As soon as reasonably practicable at the beginning of each Fiscal Year, the Executive Committee shall determine the aggregate amount available for that Fiscal Year for crediting to the Participants' Accounts for that Fiscal Year, established as either a percentage of the total amount allocated that year by the Executive Committee for Firm Investments or a specific dollar amount, or both. This percentage shall be established solely by the Executive Committee in its discretion, but in no event shall it exceed 25% of the amount available for any Fiscal Year for Firm Investments. For Fiscal Year 2001, the aggregate amount available for crediting to Participants' Accounts shall be 25% of the cash value of Firm Investments for Fiscal Year 2001, up to but not exceeding one Million Dollars (\$1,000,000.00).

(b) Each Participant's Account shall be credited with a pro rata percentage of the aggregate amount credited under subsection (a) next above, in accordance with the following:

- (i) For Associates, each Account shall be credited with a percentage of the total amount credited to the Plan for that Fiscal Year on a pro rata basis, based on each such Participant's Class Year. Accounts for Special Counsel and Of Counsel shall be credited with the same percentage as shall be credited to the most senior Associate Class. The percentages credited for each Class for a Fiscal Year shall be determined immediately following the close of each Fiscal Year and shall be communicated in writing to such Participants by the Committee as soon as reasonably practicable following the close of each Fiscal Year.
- (ii) For Off-Track Associates and Senior Professionals, each Account shall be credited with a percentage of the total amount credited to the Plan for that Fiscal Year. The percentage credited, in each instance, shall be determined by the Committee, in its sole discretion. The percentages credited for each such group shall be fifty percent (50%) of the average of the percentages for Associates for that Fiscal Year under (i) above.
- (iii) The percentage for each Director shall be the average of the percentages for Associates for that Fiscal Year under (i) above.
- (iv) The percentage for Senior Management Staff shall be the average of the percentages for the Off-Track Associates and Senior Professionals for that Fiscal Year under (ii) above.
- (v) The total percentages awarded to Participants for a Fiscal Year under (i), (ii), (iii) and (iv) above, shall be 100% (taking into account the adjustments provided for in (c) and (d) below).

(c) Notwithstanding the foregoing, Participants employed less than full-time by the Firm and those with an Entry Date following the first day of any Fiscal Year shall have a pro rated percentage amount credited to their Accounts during any Fiscal Year in which they work part-time or during the Fiscal Year in which they join the Firm, as the case may be. Such pro rated amount shall be determined based on the full time equivalent (“FTE”) percentage used for staff utilization reports in accordance with the Firm’s regular practices and procedures.

(d) During Fiscal Year 2001 and Fiscal Year 2002, the contribution percentages provided for in subsection (b) shall be increased by a certain percentage determined by the Committee, based on a Participant’s Years of Service as of the Commencement Date. The Year of Service-based increases for 2001 are set forth in Exhibit C (attached).

#### **Section 4.2 Crediting Accounts.**

(a) The Committee shall maintain or cause to be maintained separate bookkeeping accounts in the name of each Participant to reflect the amounts credited to each such Participant’s Account for each Fiscal Year in accordance with Section 4.1. Participants’ Accounts shall be adjusted to reflect hypothetical investments credited to such Accounts based on investments made for each Fiscal Year.

(b) As soon as reasonably practicable during the first quarter of each Fiscal Year the Committee shall establish the total amount available to be invested in such Fiscal Year for crediting under this Plan. This amount shall be identical to the aggregate amount credited to the Plan in accordance with Section 4.1(a), established as either a percentage of the total amount allocated that year by the Executive Committee for Firm Investments or a specific dollar amount, or both. This percentage shall be established solely by the Executive Committee in its discretion, but in no event shall it exceed 25% of the amount available for any Fiscal Year for Firm Investments. For Fiscal Year 2001, the amount available for investments shall be 25% of the cash value of Firm Investments for Fiscal Year 2001, up to but not exceeding one Million Dollars (\$1,000,000.00). The Committee shall then invest such amount in such Firm Investments as the Committee, in its sole discretion, may determine. At the close of each Fiscal Year, the Committee shall cause each Participant’s Account of each Participant who is employed by the Firm as of the last day of that Fiscal Year to be credited to reflect the purchase of Firm Investments selected that year by the Committee, based on the pro rata percentages determined in Section 4.1(b) for Participants for that Fiscal Year. That is, a notation indicating securities purchased for that Fiscal Year shall replace the dollar amounts credited in accordance with Section 4.1(b); the number of securities credited shall be determined based on the amount credited to each Participant’s Account using the formula set forth in Section 4.1(b). At all times the Firm shall be the owner of the Firm Investments purchased by it.

(c) By way of example only, to illustrate the foregoing, assume that the aggregate amount credited to Participants’ Accounts pursuant to Section 4.1 in Fiscal Year 2001 is \$1,000,000. The Committee determines that the percentage to be credited to each Participant who is a Class of 1993 Associate is .007, such that \$7,000 ( $\$1,000,000 \times .007$ ) is credited to each Class of 1993 Associate’s Account. Pursuant to this Section 4.2, the Firm invests \$1,000,000 in

Firm Investments as follows: \$100,000 is used to purchase securities in each of 10 separate companies, as determined by the Committee. After the close of the Fiscal Year, the \$7,000 credit for each Class of 1993 Associate is replaced to reflect a credit for a purchase of \$700 worth of shares in each of the 10 separate companies in which the Committee invested for that Fiscal Year.

**Section 4.3 Debiting Accounts.** An amount equal to any payments made in accordance with Section 5.1 below shall be debited from Accounts as of the day such payments are made, in accordance with such rules as the Committee shall establish on a uniform basis.

(d) Credits to Participant's Accounts shall always reflect the amount actually invested by the Committee. The amount of any funding not used by the Committee to purchase Investments in a Fiscal Year shall be returned to the Firm.

**Section 4.5 Vesting.** Participants shall be vested in amounts credited to their Accounts upon their completion of three (3) Years of Service. All vesting is subject to the forfeiture rules described in Section 5.4. Notwithstanding the foregoing, the Committee may, in its sole discretion, provide for the acceleration of vesting of a Participant's account upon the Participant's death or Disability.

## **Section 5** **Distributions**

**Section 5.1 Liquidation of Investments.** The Committee, in its sole discretion, shall decide when investments shall be sold. Once an investment is sold, the amount of money realized on the sale shall be held in the Plan. For purposes of crediting of Participant's Accounts under Section 5.2, unless the Committee in its sole discretion determines otherwise, all investments will be considered liquidated on a first-in-first-out ("FIFO") basis. Amounts realized on the sale of the investment sold shall be considered a part of the Firm's general assets, and shall be used to pay for future distributions from the Plan attributable to the liquidation of those investments. No interest or earnings shall accrue on such amounts after they have been liquidated.

**Section 5.2 Crediting Participants' Accounts** At the time of a sale of an investment made in accordance with Section 5.1, the Committee shall cause an accounting entry to be made to each Participant's Account which had been originally adjusted to reflect the purchase of that security pursuant to Section 4.2. Such accounting entry shall include the date of the sale and the amount realized on the sale.

**Section 5.3 Distribution of Liquidated Amounts.**

(a) Participants who are (i) fully vested in their Account balance (as determined in accordance with Section 4.5 above), (ii) employed by the Firm on the last day of the Fiscal Year in which such securities are sold in accordance with Section 5.1, and (iii) credited with the purchase of that particular investment (determined on a FIFO basis in accordance with Section 5.1 and based upon participation in the Plan in the Fiscal Year(s) in which an investment(s) was

made) shall be eligible to receive a distribution based on the sale of the investment in an amount equal to the portion of their Account balance attributable to such investment, as reflected by their Account entries. Payment of such amount shall be made to the Participants eligible to receive such distribution by approximately the April 30<sup>th</sup> of the Fiscal Year following the Fiscal Year in which the security is sold.

(b) Participants who do not meet the requirements of Section 5.3(i) above but who do meet the requirements of both Sections 5.3(ii) and (iii) above when an investment is liquidated shall have the liquidated amount credited to their Accounts and such amount shall become distributable to such Participant after they become fully vested in accordance with Section 4.5 above. No interest or earnings shall accrue on amounts credited in accordance with this Section 5.3(b). Amounts credited to Participants in accordance with this Section 5.3(b) shall be forfeited if the Participant's employment with the Firm terminates prior to his or her full vesting (in accordance with Section 4.5 above). Forfeitures will be allocated in accordance with Section 5.4(b) below.

#### **Section 5.4 Forfeiture.**

(a) Except as otherwise provided herein, distributable amounts allocated to Participants who are not employed by the Firm on the last day of the Fiscal Year in which a security is sold shall be forfeited. Notwithstanding the foregoing, the Committee, in its sole discretion, may permit a distribution to a Participant who was not employed on the last day of a Fiscal Year in which an investment is sold because of such Participant's death or Disability.

(b) Forfeited amounts shall be allocated on a prorated basis (based on the formula set forth in Section 4.1(b)) to the Accounts of all Participants who are employed as of the last day of such Fiscal Year and who were credited in a particular Fiscal Year (in accordance with Section 4.2(b)) with the security that was sold.

(c) The following example illustrates the provisions of this Section 5.4: In Fiscal Year 2001, under the terms of this Plan the Committee purchases 10,000 shares of eulcon.com. Participants participating in the Plan in Fiscal Year 2001 each receive a pro-rata credit for the investment, in accordance with Section 4.2(b).

In Fiscal Year 2002, under the terms of the Plan the Committee purchases 20,000 shares of eulcon.com. Participants participating in the Pan in Fiscal Year 2002 each receive a pro-rata credit for the investment in accordance with Section 4.2(b).

In Fiscal Year 2003, the Committee sells 10,000 shares of eulcon.com stock. Participants who are fully vested under the Plan, employed by the Firm on the last day of Fiscal Year 2003, and credited with the purchase of the first 10,000 shares of eulcon.com stock in Fiscal Year 2001 shall be eligible to receive a distribution based on their percentage interest in eulcon.com stock. An individual who was credited with the purchase of eulcon.com stock in Fiscal Year 2001 and whose employment with the Firm terminates (for any reason) prior to the last day of Fiscal Year 2003 will forfeit the percentage he or she was credited with in Fiscal Year

2001. The amount forfeited will be credited to Participants employed by the Firm on the last day of Fiscal Year 2003 who were credited with the investment of eulcon.com in Fiscal Year 2001.

If the Committee instead sold 20,000 shares of eulcon.com stock in Fiscal Year 2003, 10,000 shares would be deemed to have been purchased in Fiscal Year 2001 and distributions and forfeitures attributable to that amount will be made in the same manner as described above. The remaining 10,000 shares would be deemed to have been purchased in Fiscal Year 2002. Forfeitures, if any, would be allocated on a pro-rated basis, as described above but based on participation in the Plan in Fiscal Year 2002.

The foregoing is offered as an illustrative example only.

**Section 5.5 Cash Distribution.** Distributions hereunder will be in the form of cash, with amounts determined solely based on Plan accounting records.

## **Section 6** **Miscellaneous Provisions**

**Section 6.1 Withholding.** All amounts payable to a Participant or beneficiary pursuant to this Plan shall be net of any taxes required by law to be withheld with respect to such payments. Under current Federal tax law, the Firm may have to withhold amounts on investments credited herein prior to their becoming eligible for distribution.

**Section 6.2 Acceleration of Payments.** Notwithstanding anything to the contrary set forth in this Plan, the Committee shall have the right, in its sole discretion, to accelerate the vesting and/or the payment of all or a portion of a Participant's Account for any reason the Committee may determine to be appropriate (for example, the termination of the Plan). The Committee shall have no obligation to make any such acceleration under any circumstances.

**Section 6.3 Assets.** The Plan is an unfunded plan. Benefits payable under this Plan to a Participant or his beneficiary shall be paid directly by the Firm from its general assets, and Participants shall be considered only as general unsecured creditors of the Firm. The Firm shall not be required to fund, or otherwise segregate assets to be used for payment or benefits under the Plan..

**Section 6.4 Liability.** No member of the Committee shall be liable for any action hereunder, whether of omission or commission, by any other member or employee or by any agent to whom duties in connection with the administration of the Plan have been delegated or, except in circumstances involving his or her own fraud, for anything done or omitted to be done by such member. The Firm will fully indemnify and hold each member of the Committee harmless from any liability hereunder, except in circumstances involving his or her fraud. The Firm or the Committee may consult with legal counsel, who may be counsel for the Firm or a Member or other attorney employed by the Firm, with respect to its obligations or duties hereunder, or with respect to any action or proceeding or any question of law, and shall not be

liable with respect to any action taken or omitted by it in good faith pursuant to the advice of such counsel.

**Section 6.5 No Obligation.** Neither this Plan nor amounts deferred hereunder shall create any obligation on the part of the Committee, or the Firm to continue any individual's designation as a Participant hereunder for any length of time. This Plan shall not give any Participant or other employee any right with respect to continuance of employment by the Firm or of any specific aggregate amount of compensation, nor shall there be a limitation in any way on the right of the Firm by which a Participant is employed to terminate such Participant's employment at any time for any reason whatsoever (even if such termination results in the Participant's not vesting under Section 4.5), nor shall this Plan create a contract of employment with any individual.

**Section 6.7 No Assignment; Offset.** Except for a Participant's designation of a beneficiary, no right or interest of a Participant in any amount deferred hereunder shall be assignable or transferable or subject to anticipation by the Participant, and no right or interest of a Participant in any amounts credited to his Account hereunder shall be subject to attachment, lien or other process, or to any claim, encumbrance, obligation or liability of such Participant except as required by law. Any payments required under the Plan during a Participant's lifetime shall be made only to the Participant. Unless the Firm has been served with process in an action involving any payments due as a result of this Plan and the Firm has not received written notice that such action has been finally settled by court adjudication, arbitration, joint order or otherwise, the Firm may pay to the Participant any and all amounts it determines to be due hereunder and thereupon the Firm shall stand fully relieved and discharged of any further duties or liabilities under this Plan.

The Firm shall have the right to reduce the amount of any payments hereunder by the amount, if any, owed by the Participant to the Firm or any affiliate of the Firm.

**Section 6.8 Governing Law.** This Plan and all actions taken in connection herewith shall be governed and construed in accordance with the substantive laws of the Commonwealth of Massachusetts (regardless of the laws that might otherwise govern under applicable Massachusetts principles of conflict of laws).

**Section 6.9 Amendment or Termination of the Plan.** The Executive Committee may at any time and from time to time amend the Plan in any respect or may terminate the Plan; provided, however, that no such amendment or termination may, without the consent of an affected Participant, adversely affect any of the Participant's vested rights.

**Section 6.10 Effective Date.** This Plan was adopted by the Firm as of July 1, 2000.

**MINTZ, LEVIN COHN, FERRIS, GLOVSKY  
AND POPEO, P.C.**

By:

Title:

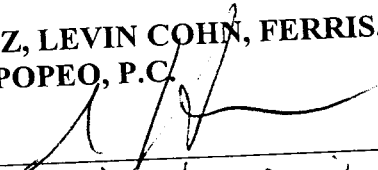
  
President - Irwin M. Heller

Exhibit A  
Directors Participating

1. David Ballinger
2. James Britt
3. Kitty Gormley
4. Joan Howland
5. Marie Lefton
6. Barbara Marlowe
7. Peter Sackleh
8. Lori Tarpinian
9. Stephen Veazey

Exhibit B  
Participating Senior Management Staff

1. Chris Maciulewicz
2. Donna Manion
3. Brian Mantarian
4. Laura Mastrianni
5. Kenny Mitchell
6. LaCiane Noland-Linthicum
7. Heather Pisinski
8. Rosa Ross
9. Dani Tibbs
10. Jim Toms
11. Julie Zammuto

Exhibit C  
**Fiscal Year 2001 Service Reward**

<b><u>Years of Service</u></b>	<b><u>Service Reward</u></b>
1 Year or less	1.00 X the contribution percentage determined under the applicable provision of Section 4.1(b) of this Plan (the "4.1(b) %")
2 years	1.05 X the 4.1(b) %
3 years	1.10 X the 4.1(b) %
4 years	1.15 X the 4.1(b) %
5 years	1.20 X the 4.1(b) %
6+ years	1.25 X the 4.1(b) %

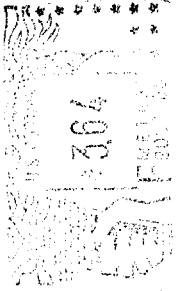
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**MAIL**

RETURN RECEIPT REQUESTED

2



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One Financial Center  
Boston, Massachusetts 02111

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