

Buchanan Ingersoll PC

ATTORNEYS •

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OF LABOR
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January 17, 2006

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

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

Re: **Plan Providing Deferred Compensation for a Select Group of
Management or Highly Compensated Employees**

Dear Sir or Madame:

This statement is submitted to DOL Reg. § 2520.104-23 and is intended to constitute the alternative method of compliance described therein.

The Watson Institute, 95 Camp Meeting Road, Sewickley, PA 15143 (EIN: 25-1561504) maintains one plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Three (3) employees participate in the plan.

Please contact the undersigned if any additional information regarding this matter is required.

Sincerely,



S. Howard Kline

SHK/amm

#1896377-v1

Buchanan Ingersoll PC

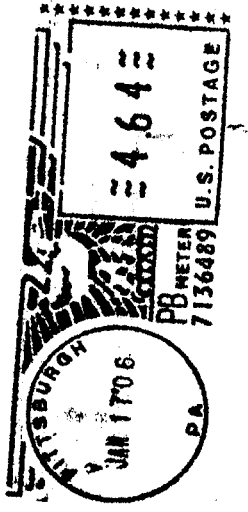
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