



2520061570030

06 FEB 24 PM 12:20

February 14, 2006

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5638
United States Department of Labor
200 Constitution Avenue, N. W.
Washington, DC 20210

Dear Sir or Madam:

In order to comply with the requirements of the alternative reporting and disclosure method under ERISA, Parts 1, Title 1, as provided for an unfunded plan for a select group of management or highly compensated employees in the D. O. L. Regulation 2520.104-23 the following information is provided:

1. The name of the employer is:

W. F. Young, Inc.

2. The mailing address of the employer is:

P. O. Box 1990, 302 Benton Drive, East Longmeadow, MA 01028-5990

3. The employer's federal identification number (EIN) is:

04-1997110

4. The number of plans and the number of participants in each plan is:

One plan covering one employee. The above named employer maintains this plan primarily for the purpose of providing deferred compensation benefits to a select group of management or highly compensated employees.

The employer will send a copy of all plan documents and agreements to the Secretary, upon request.

Respectfully submitted,

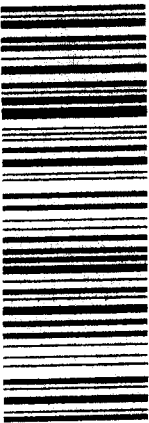
Tyler F. Young
President & CEO

W. F. YOUNG, INC.

302 Benton Drive
P. O. Box 1990
East Longmeadow, MA 01028-5990



POSTNET™



7005 1820 0004 7829 9354



HASLER
\$4.64
02/16/2006



FIRST CLASS

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5638
United State Department of Labor
200 Constitution Avenue, N. W.
Washington, DC 20210

**RETURN RECEIPT
REQUESTED**