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February 16, 2006

**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, N.W.  
Washington, D.C. 20210

**RE: Blue Heron Consulting Corporation/Jeffrey P. Wik**

Dear Sir/Madam:

Enclosed is an original and one (1) copy of the Top Hat Plan Exemption Letter for the above-referenced matter. Please file the original as soon as possible. Please also date stamp the copy and return it to me in the self-addressed stamped envelope provided evidencing the filing for our records.

If you have any questions or comments, please do not hesitate to contact me.

Very truly yours,

SCOLARO, SHULMAN, COHEN, FETTER & BURSTEIN, P.C.



Jeffrey B. Scheer

JBS/kab:298051.1:9646/8

Enclosures

cc: Mr. Jeffrey P. Wik  
Mr. Stephen Northrup  
Jeffrey M. Fetter, Esq.

06 FEB 28 PM 3:42

**BLUE HERON CONSULTING CORPORATION**

300 Air Park Drive, Suite 80  
Rochester, New York 14624

*February* *SEN*  
~~January~~ 1, 2006 *OPW*

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Gentlemen:

To comply with the alternative reporting and disclosure method provided under Labor Regulations §2520.104-23, this is to inform you of the adoption of a plan maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

The name and address of the Employer maintaining the plan is:

Blue Heron Consulting Corporation  
300 Air Park Drive, Suite 80  
Rochester, New York 14624

The Employer's E.I.N. is: 16-1573553

The number of employees participating in each plan is:

<u>Plan Name</u>	<u>Number of Initial Participants</u>
Severance Agreement - Jeffrey P. Wik	1

Very truly yours,

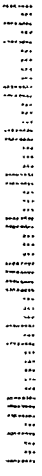
**BLUE HERON CONSULTING CORPORATION**

By: *Stephen E. Morley*  
Name: *Stephen E. Morley*  
Title: *President*

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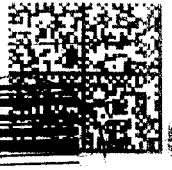
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