

06 MAR 21 AM 10:40

DAVID P. KRUGER

Vice President for Finance and Administration

February 28, 2006

Secretary of Labor  
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: Western New England College Top-Hat Plan**

Dear Secretary:

Pursuant to section 2520.104-23 of the Department of Labor's Regulations, this letter will serve as notice that, with respect to the Western New England College Top-Hat Plan (the "Plan"), the undersigned intends to utilize the alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974 ("ERISA"), which alternative form of compliance is provided in the aforesaid Regulations Section.

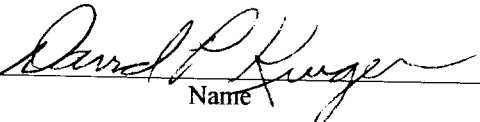
Pursuant to Regulations Section 2520.104-23(b), the following information is provided:

1. Name and Address of Employer:  
Western New England College  
1215 Wilbraham Road  
Springfield, MA 01119
2. Employer's Employer Identification Number:  
04-2108376
3. Western New England College hereby declares that it maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, and that there are 29 employees in such plan at this time.

Pursuant to Regulations Section 2520.104-23(b)(2), the employer will provide plan documents, if any, to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

Very truly yours,

Western New England College Top-Hat Plan

By:   
Name

Vice President for Finance and Administration  
Title



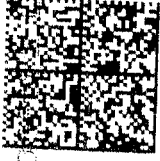
VICE PRESIDENT FOR FINANCE  
AND ADMINISTRATION

1215 Wilbraham Road, Springfield, MA 01119-2684

ADDRESS SERVICE REQUESTED

DVD KEARNY NJ 070

14 MAR 2006



02 1A  
0004335625 MAR 14 2006  
\$ 00.39<sup>0</sup>  
MAILED FROM ZIP CODE 07960

Secretary of Labor  
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

2021040000

