

EPSTEIN BECKER & GREEN, P.C.ATTORNEYS AT LAW
250 PARK AVENUE
NEW YORK, NEW YORK 10177-1211
212.351.4500
FAX: 212.661.0989
EBGLAW.COM

05 MAY -9 AM 11:42

ATTORNEYS AT LAW
250 PARK AVENUE
NEW YORK, NEW YORK 10177-1211
212.351.4500
FAX: 212.661.0989
EBGLAW.COMRICHARD G. SCHWARTZ
TEL: 212-351-4713
FAX: 212-878-8713
RSCHWARTZ@EBGLAW.COM

April 28, 2006

**CERTIFIED MAIL/
RETURN RECEIPT REQUESTED**Top Hat Plan Exemption
Employee Benefit Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210Re: Amaranth Group, Inc.
Contingent Award and Voluntary Deferral Program

Dear Sir or Madam:

On behalf of our client, Amaranth Group, Inc. (the "Employer"), this filing is made pursuant to Reg. §2520.104-23 regarding the Amaranth Group, Inc. Contingent Award and Voluntary Deferral Program (the "Plan").

Name and address of the Employer:

Amaranth Group, Inc.
One American Lane
Greenwich, CT 06831

Employer's IRS Employer Identification Number:

30-0133776

The Employer maintains the Plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Number of such plans currently maintained by the Employer:

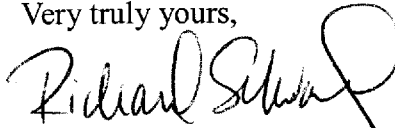
1

The number of employees eligible to participate in the Plan is 11.

Top Hat Plan Exemption
Employee Benefit Security Administration
April 28, 2006
Page 2

If the Department requires further information, please do not hesitate to contact me.

Very truly yours,

A handwritten signature in black ink, appearing to read "Richard Schwartz". The signature is written in a cursive style with a large, looping flourish at the end.

Richard G. Schwartz

cc: Amaranth Group, Inc.



CERTIFIED MAIL

PLACE STICKER AT TOP OF ENVELOPE TO THE RIGHT OF THE RETURN ADDRESS. FOLD AT DOTTED LINE.

7003 3110 0003 4767 4316



02 1A THIRTY DOWNS

\$ 04.88⁰⁰

0004322908 APR 28 2006

MAILED FROM ZIP CODE 10177



RICHARD G. SCHWARTZ

EPSTEIN BECKER & GREEN, P.C.

250 PARK AVENUE
NEW YORK, NEW YORK 10177-1211

CERTIFIED MAIL/
RETURN RECEIPT REQUESTED

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

ATLANTA CHICAGO DALLAS HOUSTON LOS ANGELES MIAMI
NEWARK NEW YORK SAN FRANCISCO STAMFORD WASHINGTON, DC