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PENSION CONSULTANTS, INC.
195 Farmington Avenue
Farmington, Connecticut 06032

July 6, 2006

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

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Re: Top Hat Reporting and Disclosure

Dear Sir or Madam:

In accordance with Department of Labor regulations Section 2520.104-23(b), I am providing the following statement relating to the Deferred Compensation Agreement of Pension Consultants, Inc. (the "Plan").

Employer Name: Pension Consultants, Inc.

Employer Address: 195 Farmington Avenue
Farmington, Connecticut 06032

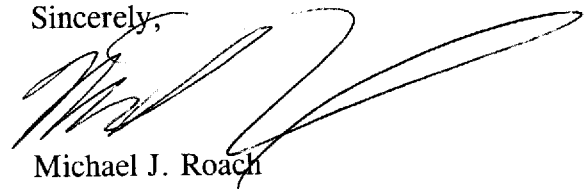
Employer Identification Number (EIN): 06-1504963

The employer maintains the Plan primarily for the purpose of providing deferred compensation to a highly compensated management employee. There is one employee eligible to participate in the Plan. The Plan became effective as of June 30, 2006.

There are two such plans maintained by the employer. There are two employees eligible to participate in the other Plan.

Plan documents will be provided to the Secretary upon request, as required by Section 104(a)(6) of ERISA. For further information, please contact the undersigned.

Sincerely,



Michael J. Roach
President
Pension Consultants, Inc.

