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WIGGIN AND DANA  
*Counsellors at Law*

December 11, 2006

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

07 JAN -9 AM 11:47

Re: The Day Publishing Company Deferred Compensation Plan

Dear Sir or Madam:

This statement is being filed pursuant to 29 C.F.R. §2520.104-23 and is intended to satisfy the alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 ("ERISA") prescribed by the Secretary of Labor under Section 110 of ERISA.

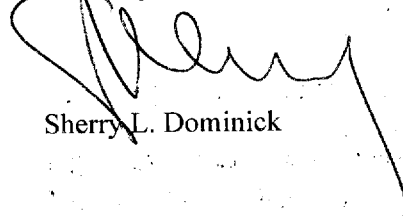
Name of Employer: The Day Publishing Company  
Address: 47 Eugene O'Neill Drive  
New London, CT 06320

EIN: 06-0317560

The Employer maintains the above-captioned Plan currently covering fourteen (14) employees for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The plan is a supplemental Participant retirement plan, and was adopted by the Employer on December 1, 2006.

Copies of the plan document will be provided to you upon request as required by Section 104(a)(1) of ERISA.

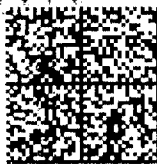
Sincerely,



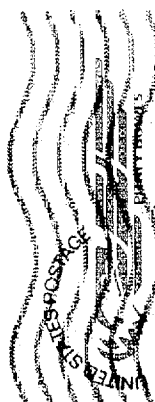
Sherry L. Dominick

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