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February 20, 2007

By Certified Mail No. 5059 9099
Return Receipt Requested

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

07 FEB 27 AM 11:20

Re: Boston Plastic & Oral Surgery Foundation, Inc. 457(b) Deferred Compensation Plan (the "Plan")

Dear Sir or Madam:

On behalf of Boston Plastic & Oral Surgery Foundation, Inc. ("BPOSF"), we are providing this notice to take advantage of the alternative method of compliance in Department of Labor Regulations 29 CFR §2520.104-23.

BPOSF maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Pursuant to the above referenced Regulation, we are providing the following information:

Employer Name and Address: Boston Plastic & Oral Surgery Foundation, Inc.
Children's Hospital
300 Longwood Avenue
Boston, MA 02115

Employer Identification Number: 04-3286718

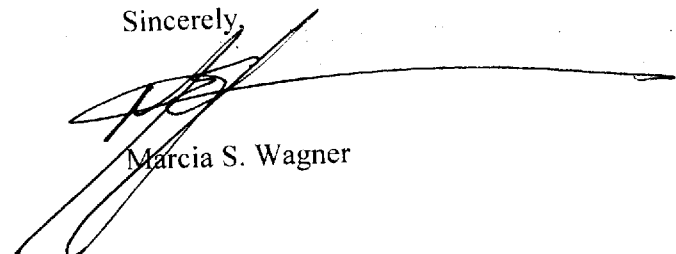
Name of Plan: Boston Plastic & Oral Surgery Foundation, Inc. 457(b)
Deferred Compensation Plan

Number of Participants: 6

BPOSF will provide plan documents to the Secretary of Labor upon request, as required by Section 104(a)(6) of the Employee Retirement Income Security Act of 1974, as amended.

Thank you for your attention to this matter.

Sincerely,



Marcia S. Wagner

