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March 12, 2007

Nonqualified Plan Exemption
Employee Benefits Security Administration
U.S. Department of Labor, Room N-5644
200 Constitution Avenue, N.W.
Washington, DC 20210

Re: Waterford Hotel Group, Inc. Nonqualified Deferred Compensation Plan

Dear Sir/Madam:

In accordance with 29 CFR 2520.104-23, on behalf of Waterford Hotel Group, Inc. Nonqualified Deferred Compensation Plan, we hereby provide you with the information set forth below:

Name and Address of Employer

Waterford Hotel Group, Inc.
914 Hartford Turnpike, Box 715
Waterford, CT 06385

Employer's Taxpayer Identification Number

06-1117701

Required Declaration

The Employer sponsors the Waterford Hotel Group, Inc. Nonqualified Deferred Compensation Plan ("Plan"), which has the effect of deferring compensation for a select group of management or highly compensated employees. Benefits are paid out of the general assets of the Employer.

Currently, Waterford Hotel Group, Inc. maintains one nonqualified plan. Specifically, there are twelve employees eligible to participate in all nonqualified plans maintained by the Employer. This Plan's effective date is January 1, 2007.

If you have any questions about this matter, please contact the undersigned.

Sincerely,

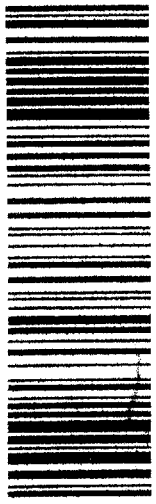
A handwritten signature in black ink that reads 'Judy Moran'.

Judy Moran
Vice President of Human Resources

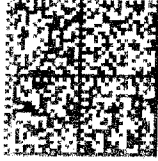
VIA CERTIFIED MAIL RETURN RECEIPT REQUESTED



914 Hartford Turnpike • P.O. Box 715
Waterford, Connecticut 06385



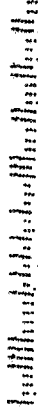
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NONQUALIFIED PLAN EXEMPTION
EMPLOYEE BENEFIT'S SECURITY ADMINISTRATION
U.S. DEPARTMENT OF LABOR, ROOM N-5644
200 CONSTITUTION AVENUE, N.W.
WASHINGTON, DC 20210

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