

THE WAGNER LAW GROUP

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June 5, 2007

By Certified Mail No.: 2801 0486
Return Receipt RequestedTop Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, DC 20210

07 JUN 14 PM 2:38

**Re: Boston Pediatric Neurosurgical Foundation, Inc.
457(b) Deferred Compensation**

Dear Sir or Madam:

On behalf of Boston Pediatric Neurosurgical Foundation, Inc., we are providing this notice to take advantage of the alternative method of compliance in Department of Labor Regulations 29 CFR §2520.104-23.

Boston Pediatric Neurosurgical Foundation, Inc. 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:

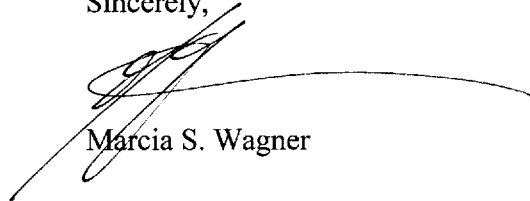
Employer Name and Address:	Boston Pediatric Neurosurgical Foundation, Inc. Children's Hospital 300 Longwood Avenue Boston, MA 02115
Employer Identification Number:	04-2986097
Name of Plan:	Boston Pediatric Neurosurgical Foundation, Inc. 457(b) Deferred Compensation Plan
Number of Participants:	5

Boston Pediatric Neurosurgical Foundation, Inc. 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.

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Thank you for your attention to this matter.

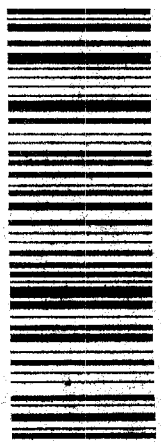
Sincerely,

A handwritten signature in black ink, appearing to read 'MSW', with a long horizontal flourish extending to the right.

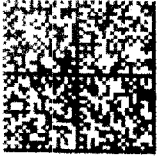
Marcia S. Wagner

MSW/krk

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