



NEW ENGLAND ADOLESCENT RESEARCH INSTITUTE, INC.

70 NORTH SUMMER STREET □ HOLYOKE, MA 01040

PHONE 413 540-0712

FAX 413 540-1915

STEVEN M. BENGIS, Ed.D., Director □ PENNY CUNINGGIM, Ed.D., Director

July 27, 2007

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

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Dear Sir or Madam:

This statement is filed under DOL Regulations 2520.104-23.

Employer: New England Adolescent Research Institute, Inc.

Address: 70 North Summer Street
Holyoke, MA 01040

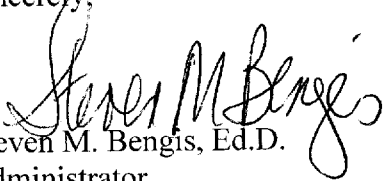
Employer
ID Number: 04-2883771

Effective June 1, 2007, the Employer adopted the following plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees:

Plan Name: NEARI 457 Top Hat Retirement Plan

Number of Participants: 2

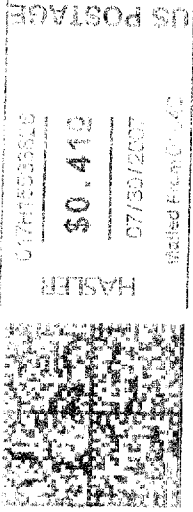
Sincerely,


Steven M. Bengis, Ed.D.
Administrator



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 RESEARCH INSTITUTE, INC.
 70 NORTH SUMMER STREET
 HOLYOKE, MA 01040

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