



100 Summer Street  
Boston, MA 02110-2190

2520032031220

October 31, 1995

**Certified Mail/Return Receipt Requested**

Top Hat Plan Exemption  
Pension and Welfare Benefits Administration  
Room N-5638  
U.S. Department of Labor  
200 Constitution Avenue NW  
Washington, DC 20210

re: Blue Cross and Blue Shield of Massachusetts, Inc. (EIN 04-1045815)

To whom it may concern:

Please find enclosed a top hat plan filing being made for certain top hat arrangements maintained by Blue Cross and Blue Shield of Massachusetts, Inc. This filing is being made in accordance with 29 C.F.R. 2520.104-23(a) and Pension and Welfare Benefits Administration Rule Related Notice dated April 27, 1995 (60 Federal Register 20874).

Please call me at (617)832-4338 if you have any questions.

Sincerely,

A handwritten signature in cursive script that reads "Susan G. Davis".

Susan G. Davis  
Manager, Retirement and Savings Plans

2520032031220

**"TOP HAT" PLAN FILING**

**(Statement Required Under  
Alternative Method of Compliance  
with ERISA Reporting and  
Disclosure Rules (DOL Reg. §2520.104-23))**

**1. Name and Address of Employer:**

Blue Cross and Blue Shield of Massachusetts, Inc.  
100 Summer Street  
Boston, MA 02110

**2. Employer Identification Number: 04-1045815**

**3. The Employer maintains one or more plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.**

**4. Number of Such Plans: 3**

**5. Name of Plans and Number of Employees Covered in Each Such Plan:**

Supplemental Executive Retirement Plan	12
Pension Protection Plan	121
Individual Employment Agreement	1