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March 24, 2008

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

Dear Sir or Madam:

On January 1, 2008 First Allmerica Financial Life Insurance Company (EIN 04-1867050) transferred to an affiliated company, The Hanover Insurance Company (EIN 13-5129825), the liabilities under the plans listed below. In addition, assets equivalent to the liabilities were also transferred. Thus, commencing January 1, 2008, The Hanover Insurance Company became the Sponsor of the below listed plans. The below listed plans are plans maintained by the employer, The Hanover Insurance Company, primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees and the benefits due under the plans are paid as needed solely from the general assets of the employer.

Pursuant to the provisions of 29 CFR Ch. XXV Section 2520.104-23, The Hanover Insurance Company whose address is 440 Lincoln St., Worcester, Ma 01653 declares that the plans listed below are maintained for a select group of highly compensated employees for the purpose of providing deferred compensation. The Hanover Insurance Company is maintaining the following plans:

- 1) The Non Qualified Retirement Savings Plan which has 85 participants,
- 2) The Non Qualified Progress Sharing Plan which has 6 participants,
- 3) The Non Qualified Long Term Incentive Plan which has 1 participant,
- 4) The Non Qualified Short Term Incentive Plan which has 19 participants and
- 5) The Cash Balance Excess Plan which has 122 participants.

If you need any additional information, please contact Pete Dupell at 508-855-2704 or through e-mail at [pdupell@hanover.com](mailto:pdupell@hanover.com). Thank you for your assistance.

Very truly yours,  
The Hanover Insurance Company

Lorna Stearns  
VP, HR Chief Operating Officer  
508-855-2800

 *Stearns* Sabl  
**The Hanover**  
Insurance Group®  
440 Lincoln Street ▪ Worcester, MA 01653

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