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Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Dear Sir or Madam:

The purpose of this letter is to provide alternative single filing compliance with reporting and disclosure requirements regarding Nonqualified Top Hat Plans under Part I of Title I of ERISA. This filing is intended to comply with Department of Labor Regulations Section 2520.104-23:

A. Name and Address of Employer:

Colwen Management Inc.
71 Spitbrook Road
Nashua, NH 03060

B. Employer Identification Number: 02 0526858

C. Colwen Management Inc. maintains the following plans for a select group of management or highly compensated employees:

1. Colwen Management, Inc. Nonqualified Defined Contribution Plan
Number of Participants: 1

In accordance with Section 104(a)(1) of ERISA, the Employer will provide Plan documents to the Secretary of Labor upon request.

Very truly yours,

Colwen Management Inc.

By: Wendell Butcher

President

