

27-01 Queens Plaza North  
Area 5E  
Long Island City, NY 11101

MetLife

APR 24 2008

**Margery Brittain**  
Vice President - Global Benefits  
Plan Administrator

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**VIA CERTIFIED MAIL/  
RETURN RECEIPT REQUESTED**

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

**Re: New England Life Insurance Company**

Dear Sir/Madam:

Pursuant to 29 C.F.R. §2520.104-23, New England Life Insurance Company, One Financial Center, Boston MA 02111 (EIN: 04-2708937), hereby declares that it maintains the following plans primarily for the purpose of providing deferred compensation to a select group of management or highly paid employees:

**Plan Name:** New England Life Insurance Company Managing Partners Account Balance Plan

**Number of Employees:** 24

**Plan Name:** New England Life Insurance Company California Managing Partners Account Balance Plan

**Number of Employees:** 2

**Plan Name:** New England Financial Renewal Trails Deferred Compensation Plan

**Number of Employees:** 34

**Plan Name:** New England Financial California Renewal Trails Deferred Compensation Plan

**Number of Employees:** 2

**Plan Name:** New England Financial Top Producer Incentive Plan

**Number of Employees:** 137

**Plan Name:** New England Financial California Top Producer Incentive Plan

**Number of Employees:** 13

Sincerely,



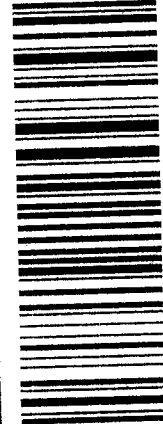
Margery Brittain  
Plan Administrator

cc: Mark J. Davis  
Ted Wozny  
Mayer Naiman

*MetLife Insurance Co. of New York*  
*MetLife Insurance Co. of New York*  
1 MetLife Plaza, 27-01 Queens Plaza North  
Long Island City, NY 11101  
*from MetLife*

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