

May 12, 2008

2520082703096

DEPT. OF
PUBLIC DEF.

08 JUN 25 AM 1:16

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 Madame:

This statement is filed under DOL Regulations § 2520.104-23.

Employer: Massachusetts Extended Care Federation

Address: Ste 300
2310 Washington St
Newton Lower Falls, MA 02462-1449

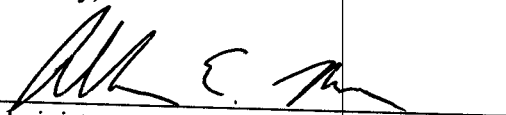
Employer ID
Number: 04-2372909

Effective March 5, 2008, 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: MECF 457 Deferred Compensation Plan

Number of Participants 9

Sincerely,



Administrator

mark

SM

In Financial Group®

Lincoln Financial Advisors Corp.
125 Summer Street, Suite 1400
Boston, MA 02110



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