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January 26, 2009

Via Certified Mail
7007 2680 0002 0926 3745
Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, DC 20210

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RE: New England Adjustment Bureau, Inc.

Dear Sir/Madam:

I have enclosed the Top Hat Plan Filing form with respect to New England Adjustment Bureau, Inc. By this filing, New England Adjustment Bureau, Inc. does not admit that this Plan is subject to ERISA. This is a protective filing. This filing is made to avoid the full disclosure reporting requirements, in the event that a determination is made that the Plan is subject to ERISA.

If you have any questions with regard to the Top Hat Plan filing, please call me.

Very truly yours,

John E. Hughes

Enclosure

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January 26, 2009 9:50:29 AM

“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:

New England Adjustment Bureau, Inc.
89 Lowell Road
Salem, NH 03079

2. Employer Identification Number:

02-0481759

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:

One

5. Number of Employees Covered in Each Such Plan:

One

New England Adjustment Bureau, Inc.

By: 
Steven L. Diantgikis
President

CERTIFIED MAIL™



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