



ANGELL

EBSA/PUBLIC DISCLOSURE

2010 SEP 30 PM 3: 59

September 23, 2010

The ANGELL Pension Group, Inc.
 Actuaries, Consultants and Administrators for Employee Benefit Plans
 10 Hemingway Drive
 East Providence, Rhode Island 02915
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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: *United Way of Massachusetts Bay, Inc. 457(b) Plan*

Dear Sir/Madam:

Enclosed for filing is the Disclosure Statement for the United Way of Massachusetts Bay, Inc. 457(b) Plan to meet the alternative method of compliance with the reporting and disclosure requirements of Part I of Title I of ERISA for top-hat plans pursuant to DOL Reg. Section 2520.104-23.

The Form 5500 for the Plan for the Plan Year ended December 31, 2009, together with the applicable \$750.00 penalty, is being filed with the U.S. Department of Labor under its Delinquent Filer Voluntary Compliance (DFVC) Program.

Very truly yours,

Peter L. Karlson, J.D., LL.M.
 Vice President
 General Counsel

PLK/tad
 TOPHAT DOL LTR.DOC/12912-02

Enclosure

cc: Patricia Latimore, *United Way of Massachusetts Bay, Inc.*

REPORTING AND DISCLOSURE STATEMENT

TOP HAT PLAN (DOL REG. §2520.104-23)

Name and Address of Employer: *United Way of Massachusetts Bay, Inc.
51 Sleeper Street
Boston, MA 02210-1208*

EIN of Employer: *04-2382233*

The Employer maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Name of Plan: *United Way of Massachusetts Bay, Inc. 457(b) Plan*

Date of Adoption of Plan: *January 1, 2002*

Number of Plans: *One (1)*

Number of Members of Plan: *Three (3)*

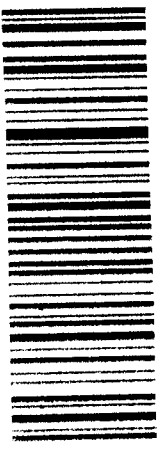
UNITED WAY OF MASSACHUSETTS BAY, INC.

By: *Pat A. [Signature]*

Dated: *9/7/10*

The ANGELL Pension Group, Inc.
10 Hemlockway Drive
East Providence, Rhode Island 02915

REGISTERED MAIL



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