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EBSA/PUBLIC DISCLOSURE
2011 OCT 27 PM 2:50

October 20, 2011

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

Registration Statement for "Top-Hat" Plan

To Whom It May Concern:

Pursuant to DOL Reg. § 2520.104-23, 40 Fed. Reg. 34533 (August 15, 1975), as amended through 68 Fed. Reg. 16399 (April 3, 2003), Vermont Gas Systems, Inc. (the "Company"), 85 Swift Street, South Burlington, Vermont 05403, Employer Identification Number 03-0228680, hereby declares that it has adopted an unfunded retirement program for one employee who is a highly compensated employee and member of a select group of management employees.

The Company currently maintains the following plans for highly compensated employees and members of a select group of management employees:

(1) The Vermont Gas Systems, Inc. Nonqualified Elective Deferred Compensation Plan, which covers 5 employees as of the date of this letter.

(2) The Teixeira Supplemental Pension Payment, which covers one employee as of the date of this letter.

A copy of the programs described above will be provided to the Secretary of Labor or his/her delegate upon request as required by § 104(a)(1) of the Employee Retirement Income Security Act of 1974, as amended.

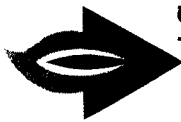
Sincerely yours,



Caryn Boland

Director HR & Administration

Vermont Gas Systems, Inc.

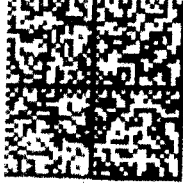


Vermont Gas
CLEAN ENERGY. CLEAN AIR.

Vermont Gas Systems, Inc.
P.O. Box 467
Burlington, VT 05402-0467

ADDRESS SERVICE REQUEST

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200 Constitution Ave., NW
Washington, D.C. 20210*

Attn: Room N-1513

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