

accelare

15 Pacella Park Drive
Randolph, MA 02368
(781) 961-1760
Fax: (781) 961-1850
www.accelare.com

December 14, 2011

BY CERTIFIED MAIL NO. 7010 0290 00021369 8442
RETURN RECEIPT REQUESTED

United States Department of Labor
Employee Benefits Security Administration
Top Hat Plan Exemption
200 Constitution Ave., N.W., Ste N-1513
Washington, D.C. 20210

RE: Accelare, Inc. – Supplemental Executive Retirement Plan

Dear Sir or Madam:

In accordance with Department of Labor Regulations § 2520.104-23, this letter will service as the alternative method of compliance with the reporting and disclosure requirements of Part I of Title I of the Employee Retirement Income Security Act of 1974, as amended, for a pension plan for a select group of management or highly compensated employees.

1. Accelare, Inc., a Massachusetts corporation, (the "Sponsor") maintains and sponsors the Accelare Supplemental Executive Retirement Plan (the "Plan").
2. The address of the Sponsor is 15 Pacella Park Drive, Randolph, MA 02368.
3. The employer identification number assigned by the Internal Revenue Service to the Sponsor is 04-3552041.
4. The above named Sponsor maintains the plan primarily for the purposes of providing deferred compensation for a select group of management or highly compensated employees.
5. There are 20 employees participating in the plan.

Very truly yours,



Mark P. McCormick

2011 DEC 20 PM 3:24
EBSA/PUBLIC DISCLOSURE

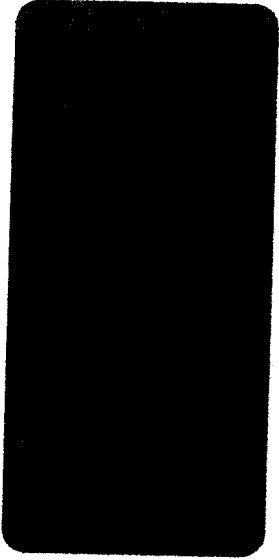
Accelare, Inc.
15 Pacella Park Drive
Randolph, MA 02368

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CERTIFIED MAIL

PLACE STICKER ON FRONT OF MAIL PIECE
OF THE FOLLOWING TYPES



**POSTAGE
NECESSARY
FOR RETURN**

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