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January 12, 2012

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

Ladies and Gentlemen:

This notification is being provided pursuant to 29 C.F.R. Sec. 2520.104-23.

Name and address of employer:

Connecticut On-Line Computer Center, Inc.
135 Darling Drive
Avon, CT 06001

Employer Identification No: 06-0896418

The employer has adopted a Plan which it maintains primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The Plan, entitled the Connecticut On-Line Computer Center, Inc. Performance-Based Officer Retirement Plan, was signed on December 28, 2011 and is effective as of January 1, 2012. The Plan covers 24 participants. If further information is required, please contact the undersigned.

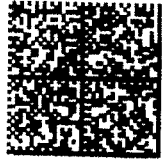
Sincerely,

David K. Christie
Chief Financial Officer

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PRESORTED
FIRST CLASS

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