



Center Road
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 Dudley, MA 01571-5000
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June 11, 2013

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

Dear Sir or Madam:

This exemption statement is filed under U.S. Department of Labor ("DOL") Regulations § 2520.104-23 and pursuant to the DOL Delinquent Filer Voluntary Correction Program.

Employer: Nichols College
 Address: 127 Center Road
 Dudley, MA 01571-5000
 Employer ID Number: 04-2104778

Effective January 1, 2003, the Employer adopted the Nichols College 457(b) Deferred Compensation Plan (the "Plan") primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The number of employees covered by the Plan is three (3).

The Employer will provide the Plan document to the Secretary of Labor on request.

Sincerely,

Richard Woods
 Director of Human Resources

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