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A N G E L L

2013 DEC 3 PM 4:

December 3, 2013

The ANGELL Pension Group, Inc.
Actuaries, Consultants, and Administrators for Employee Benefit Plans
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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: *Massachusetts Society for the Prevention of Cruelty to Animals 457(b) Plan*

Dear Sir/Madam:

Enclosed for filing is the Disclosure Statement for the Massachusetts Society for the Prevention of Cruelty to Animals 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.

Very truly yours,

A handwritten signature in black ink, appearing to read "Peter L. Karlson". The signature is fluid and cursive, written over a horizontal line.

Peter L. Karlson, J.D., LL.M.

PLK/tad
TOPHAT DOL LTR.DOC/14014-03

Enclosure

cc: Lisa Rodriguez, *Massachusetts Society for the Prevention of Cruelty to Animals*

REPORTING AND DISCLOSURE STATEMENT

TOP HAT PLAN (DOL REG. §2520.104-23)

Name and Address of Employer: *Massachusetts Society for the Prevention
of Cruelty to Animals
350 S. Huntington Avenue
Boston, MA 02130*

EIN of Employer: *04-2103597*

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: *Massachusetts Society for the Prevention of Cruelty
to Animals 457(b) Plan*

Date of Adoption of Plan: *November 6, 2013*

Number of Plans: *One (1)*

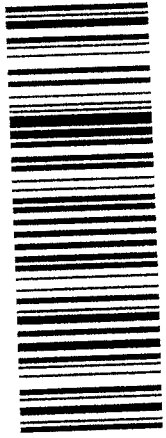
Number of Members of Plan: *Twenty-five (25)*

**MASSACHUSETTS SOCIETY FOR THE
PREVENTION OF CRUELTY TO ANIMALS**

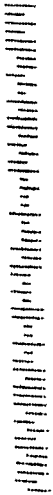
By:  _____

Dated: *11/20/13* _____

CERTIFIED MAIL™

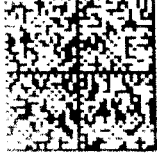


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East Providence, Rhode Island 02914

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