

2013 FEB 17 11:43

TOP HAT STATEMENT

TO: Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue NW
Washington, DC 20210

FROM: Employer The New England Center for Children
(NECC)
Address 33 Turnpike Rd
Southborough, MA 01772
EIN# 042708762

DATE: 12/3/13

RE: Top Hat Plan Declaration by Plan Administrator

Rachel McGrath, being the plan administrator for the NECC'S 457(b) +
457 (f) (name of plan), does hereby declare that the Plan is maintained

primarily for the purpose of providing deferred compensation for a select group of management and highly compensated employees. In addition, NECC, the employer, maintains only 2 (number of plans) plan(s) described in Department of Labor Regulations Section 2520.104-23(d). Furthermore, 3 (number of employees) employees will be covered under the Plan. All plan documents will be available to the Secretary of Labor upon request.

This declaration is being filed within 120 days following the plan's adoption.

SIGN:
RMcGrath
Plan Administrator (signature)

12/3/13
(Date)

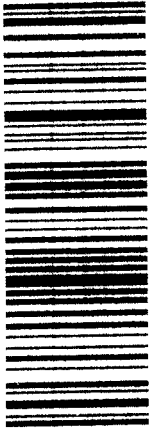
Rachel McGrath
(Print or type name of Plan Administrator)

The New England Center
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Southborough, MA 01772-2108

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