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NEW ENGLAND FOUNDATION CO., INC.
One Westinghouse Plaza, Building D
Boston, MA 02136

U.S. DEPT. OF LABOR
PUBLIC DISCLOSURE
05 AUG 17 PM 12:20

June 4th, 2005

CERTIFIED MAIL
RETURN RECEIPT REQUESTED


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

RE: New England Foundation Co., Inc.
EIN# 04-2848441

Dear Sir or Madam:

The plan sponsor maintains an arrangement for the purpose of providing deferred compensation for a select group of management or highly compensated employees of the plan sponsor or affiliates. The number of such plans is 1 and the number of participants in such plan is currently 1. This statement is filed for treatment as a top-hat plan pursuant to DOL Reg. 29 CFR §2520.104-23.

Very truly yours,



Deirdre A. O'Neill, President

