



Massachusetts Audubon Society

208 South Great Road
Lincoln, Massachusetts 01773
(617) 259-9500

March 3, 1997

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

Dear Gentlemen/Ladies:

Pursuant to Regulation 2520.104-23 and Section 110 of the Employee Retirement Income Security Act of 1974 (ERISA), the following statement is hereby submitted:

The following employer maintains a plan for the purpose of providing for deferred compensation for a select group of management or highly compensated employees. To date the employer has established one such plan that covers one highly compensated employee. Benefits will be paid as needed solely from the general assets of the employer or will be provided exclusively through insurance contracts or policies the premiums for which will be paid directly by the employer from its general assets. This plan was executed on October 22, 1996.

Employer: Massachusetts Audubon Society
208 South Great Road
Lincoln, MA 01773

Employer I. D. Number: #04-2104702

If you need any additional information, please let us know.

Sincerely,

Bancroft R. Poor
Chief Financial Officer
Massachusetts Audubon Society

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