

HINCKLEY YACHT HOLDINGS

U.S. DEPT. OF LABOR
PUBLIC DISCLOSURE
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January 22, 2001

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CERTIFIED MAIL

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

To The Secretary of Labor:

In compliance with the requirements of the alternative method of reporting and disclosure under Part 1 of Title I of the Employee Retirement Income Security Act of 1974 for unfunded or insured pension plans for a select group of management or highly compensated employees, specified in Department of Labor Regulations, 29 C.F.R. Section 2520.104-23, the following information is provided by the following employer.

Name and Address of Employer: The Talaria Company, LLC
30 Rowes Wharf, Suite 480
Boston, MA 02110

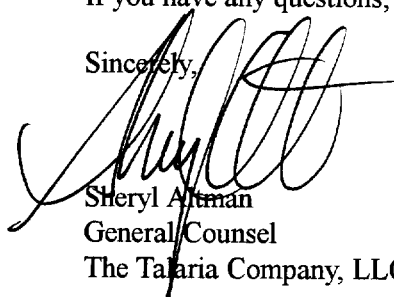
Employee Identification Number: 01-0523447

The Talaria Company, LLC maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

The Deferred Compensation Plan, dated as of December 14, 2001, by and between The Talaria Company, LLC and Alexander H. Spaulding currently covers one employee.

If you have any questions, please feel free to contact the undersigned.

Sincerely,



Sheryl Altman
General Counsel
The Talaria Company, LLC

cc: Alexander H. Spaulding

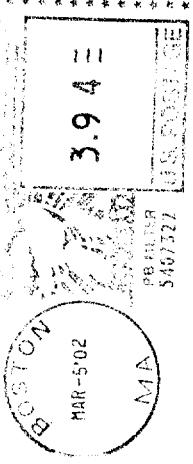


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