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HUTCHINS, WHEELER & DITTMAR

A PROFESSIONAL CORPORATION

COUNSELLORS AT LAW

101 FEDERAL STREET

BOSTON, MASSACHUSETTS 02110

TELEPHONE (617) 951-6600

TELECOPIER (617) 951-1295

TELEX 94-0691

IN FALMOUTH

159 TOWN HALL SQUARE

FALMOUTH, MASSACHUSETTS 02540

TELEPHONE (508) 540-6303

October 20, 1993

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 N.W.
Washington, D.C. 20210

Re: Newton Cemetery Deferred Compensation Plan

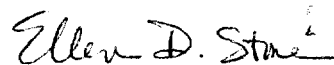
This statement is filed pursuant to 29 CFR Section 2520.104-23 to advise you of the establishment of a non-qualified deferred compensation arrangement.

Name and address of Employer: Newton Cemetery
791 Walnut Street
Newton Center, MA 02159
EIN: 04-1670384

The Employer maintains a plan or arrangement primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. There is one such plan and it covers one employee, namely. The plan became effective on or about October 4, 1993.

Please acknowledge receipt of this letter by date stamping the enclosed copy and returning it to me in the enclosed self-addressed envelope.

Very truly yours,



Ellen D. Stone

EDS/dec/5164s

cc: Michael Keblin

Anthony J. Medaglia, Jr., Esq.

Ernest G. Angevine, Esq.

Carol C. Brown, Esq.