

CERTIFIED MAIL
RETURN RECEIPT

2520032032154

December 23, 1996

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

Dear Sir or Madam:

This statement is submitted pursuant to Department of Labor Regulation Section 2520.104-23 to satisfy the requirements of the alternative method of compliance with ERISA's reporting and the alternative method of disclosure requirements with respect to a top hat pension plan maintained by Barbour Corporation. The relevant information is as follows:

Employer: Barbour Corporation
932 North Montello Street
P.O. Box 2158
Brockton, MA 02401

Employer Identification No: 04-2128752

Declaration: Barbour Corporation maintains a plan or plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

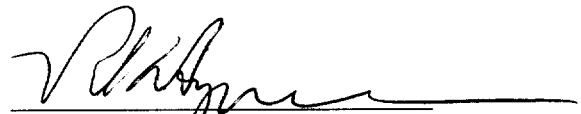
Number of Plans: 1

Number 1

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
December 23, 1996
Page 2

In accordance with the cited regulation, plan documents will be provided upon request of the Secretary of Labor as required by Section 104(a)(1) of ERISA. Any such request, questions or other correspondence should be addressed to the undersigned.

Very truly yours,



Richard K. Hynes