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DEDHAM COUNTRY AND POLO CLUB

DEDHAM, MASSACHUSETTS

12/16/97

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5638
U.S. Department of Labor
200 Constitution Avenue NW.
Washington, D.C. 20210

Re: Alternative Method of Complying with Reporting and
Disclosure Requirements for Top-Hat Plans;
Dedham Country and Polo Club
EIN: 04-1238630

Dear Sir/Madam:

As provided under 29 C.F.R. Section 2520.104-23 of the regulations issued under Section 104 of the Employee Retirement Income Security Act of 1974, as amended, this letter serves as notice that this employer maintains [one] "top hat" plan:

- primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees;
- under which benefits are paid solely from the general assets of the employer; and
- which currently covers 5 participants.

The address of the employer is as follows:

Dedham Country and Polo Club
124 Country Club Road
Dedham, MA 02026

A copy of the plan will be provided to the Secretary of Labor upon request.

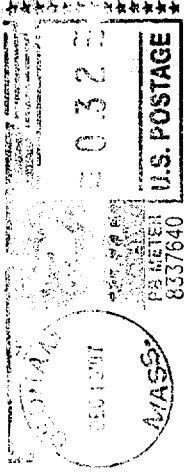
The enclosed statement is being filed pursuant to the Department of Labor's Delinquent Filer Voluntary Compliance Program ("DFVC Program"). In accordance with the requirements of the DFVC Program, Form 5500 and a check for \$2,500 payable to the U.S. Department of Labor in payment of the penalty for late filing has been mailed directly to the DFVC Program.

Very truly yours,

Dean E. Ridlon
Plan Administrator



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P.O. BOX 430
DEDHAM, MASSACHUSETTS 02027-0430



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