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December 22, 1992

Pensions & Welfare Benefits Admin.
P.O. Box 75212
Washington, D.C. 20013-5212

RE: ERISA Reporting - "Top Hat Plans"

Dear Sir/Madam:

Please be advised that Brookline Savings Bank and Subsidiaries, 160 Washington Street, Brookline, MA 02147 (EIN) 04-1125010 maintains deferred compensation plans which are unfunded. The plans are maintained by Brookline Savings Bank and Subsidiaries primarily for the purpose of providing deferred compensation to members of a "select group of management or highly compensated employees". The bank maintains three such plans with one employee participating in each plan.

Enclosed is our check in the amount of $1,000.00 which represents the penalty fee for late filing of said statement.

Sincerely,

John L. Nealon, Jr.

Brookline Savings Bank and Subsidiaries
John L. Nealon, Jr.
Personnel Director

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P.O. Box F
Brookline, MA 02147



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