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PARKER BROWN & MACAULAY, P.C.

COUNSELLORS AT LAW

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Please note the Disclaimer pursuant to Treasury Regulations (circular 230) at end.

July 7, 2008

CERTIFIED MAIL – RETURN RECEIPT REQUESTED

U.S. Department of Labor
Employee Benefits Security Administration
Top Hat Plan Exemption
200 Constitution Avenue, NW, N-1513
Washington, DC 20210

Re: Top Hat Filing

Dear Sir/Madam:

On behalf of my client, Oyster Harbor Marine, Inc., the following statement is intended to comply with Reg. §2520.104-23 of ERISA, the alternate method of compliance with the reporting and disclosure requirements of Part 1 Title I of ERISA.

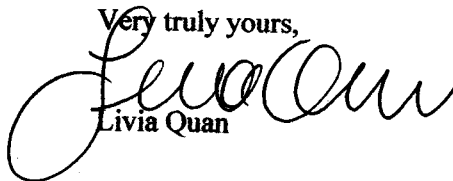
Name of Employer: Oyster Harbor Marine, Inc.
Address of Employer: 122 Bridge Street, Osterville, MA 02655-2303
EIN: 04-2977400

The employer maintains one or more plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Number of such Plans: 1

Number of employees covered under the Plan: 1

Very truly yours,



Livia Quan

cc: Bob B. Rosenthal
Mark Joseph
Aaron R. Hagwood

Treasury Regulations (Circular 230) require us to disclose the following in connection with this correspondence. Subject to the exclusions specified in Circular 230, any advice included in this memorandum and its attachments regarding federal tax matters was not intended or written to be used, and it cannot be used by the taxpayer, for the purpose of avoiding penalties that may be imposed on the taxpayer.



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