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September 16, 2008

**Via Federal Express**

Phone: (202)-693-8512

Top Hat Plan Exemption

Employee Benefits Security Administration

U.S. Department of Labor

200 Constitution Avenue, N.W.

Room N-1513

Washington, D.C. 20210

03 SEP 19 PM 12:50

**Re: Notice of Adoption of Top Hat Plan by ESSA Bank & Trust**

Dear Sir or Madam:

Enclosed please find a notice of adoption of a top hat plan by ESSA Bank & Trust. The notice is being filed pursuant to Department of Labor Regulations 29 C.F.R. §2520.104-23. If you have any questions with respect to the notice, please contact me.

Very truly yours,



Norma Sharara

Enclosure

cc: Gary Olson

**ALTERNATIVE REPORTING AND DISCLOSURE STATEMENT  
FOR NONQUALIFIED DEFERRED COMPENSATION PLANS**

To the Secretary of Labor:

In compliance with the requirements of the alternative method of reporting and disclosure under Part I of Title I of the Employee Retirement Income Security Act of 1974 for unfunded or insured pension plans for a select group of management or highly compensated employees, specified in Department of Labor Regulations, 29. C.F.R. § 2520.104-23, the following information is provided by the undersigned administrator:

- (1) The name of the employer is: ESSA Bank & Trust
- (2) The mailing address of the employer is: 200 Palmer Street  
Stroudsburg, PA 18360
- (3) The Employer Identification Number is: 24-0568185
- (4) The above-named employer maintains 1 plan primarily for the purpose of providing deferred compensation benefits for a select group of management or highly compensated employees.
- (5) Name of Plan and Number of Participants:
  1. Supplemental Executive Retirement Plan, covering 4 participants, for which this notice is being filed.
- (6) The employer will provide copies of the plan to the Secretary of Labor upon request.

**ESSA BANK & TRUST**

9/16/2008  
Date

By: Thomas J. Brangman  
Plan Administrator

Phyllis Borrada  
Lise Gorman Pomeroy & Schick  
5335 Wisconsin Avenue, NW  
Suite 400  
Washington, DC 20015



SHIP TO: 202-693-8512

BILL SENDER

Top Hat Plan Exemption Employee Ben  
U.S. Dept. of Labor  
200 Constitution Avenue, N.W.  
Room N-1513  
Washington, DC 20210

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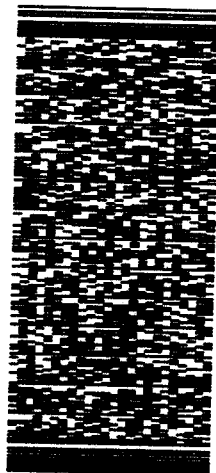
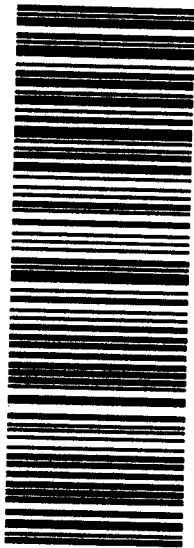
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