



Brae Burn Country Club
West Newton, Massachusetts

December 3, 2008

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

01 JAN -5 PM 3:21

Re: The Brae Burn Country Club Supplemental Retirement Benefit Plan

Dear Secretary Chao:

This will serve as notice under the provisions of Labor Regulation Section 2520.104-23, Alternative Method of Compliance for Pension Plans for Certain Selected Employees, that the employer named below has adopted and now maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Employer: Brae Burn Country Club
326 Fuller Street
West Newton, MA 02465

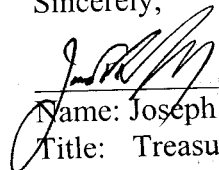
EIN: 04-1115000

Number of such plans: One **Plan Participants:** One
Date Plans were adopted: December 3, 2008

We understand that by filing this statement of alternative compliance with the reporting and disclosure requirements of Part 1 of Title I, Section 110 of the Employee Retirement Income Security Act of 1974 (ERISA), Brae Burn Country Club is deemed to have satisfied such reporting and disclosure requirements for purposes of these plans.

If you have any questions concerning this filing, please do not hesitate to call me.

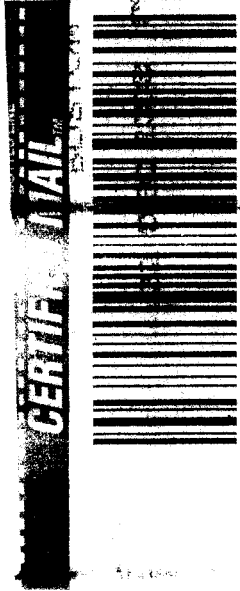
Sincerely,


Name: Joseph Abely
Title: Treasurer

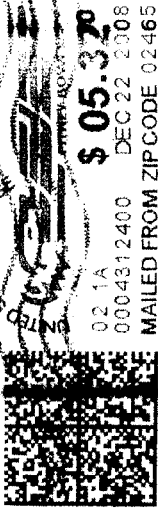
cc: Wayne H. Miller, Esq.

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Parae Barn Country Club
326 FULLER STREET, WEST NEWTON
P.O. BOX 600130
NEWTONVILLE, MA 02460-0002



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