



**WALPOLE**  
Co-operative Bank

2520092100096

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March 13, 2009

**CERTIFIED MAIL, RETURN RECEIPT REQUESTED**

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

**Re: Walpole Co-operative Bank**

Dear Sir or Madam:

The purpose of this letter is to file notice with the Department of Labor pursuant to Regulation Section 2520.104-23 with respect to the adoption of a pension plan maintained by the employer for a select group of management or highly compensated employees. The following information is provided:


1. Name and Address of Employer:  
  
Walpole Cooperative Bank  
928 Main Street  
Walpole, MA 02081
2. Federal Employer Identification Number: 04-1943030.
3. The Employer maintains plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees and hereby declares that it maintains said plans.
4. Number of such plans: 1.
5. Number of employees in each plan: 1.
6. The Employer will provide copies of plan documents to the Secretary of Labor upon request as required by Section 104(a)(6) of the Employee Retirement Income Security Act of 1974, as amended.

Department of Labor  
March 13, 2009  
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If you have any questions concerning the plans, please contact the undersigned.

Very truly yours,

WALPOLE COOPERATIVE BANK,

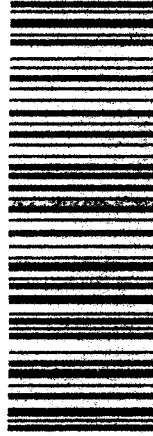
By:   
Philip W. Prescott, Executive Vice-  
President, CFO



WALPOLE  
Co-operative Bank

982 MAIN STREET  
P.O. BOX 350  
WALPOLE, MA 02081-0351

0295 5274 9000 0190 9002



**CERTIFIED MAIL™**

PLEASE STICKER AT TOP OF 1. WELCOME TO THE RIGHT  
OF THE RETURN ADDRESS - OLD MAIL CERTIFIED MAIL

0295 5274 9000 0190 9002



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0004307259 MAR 18 2009  
MAILED FROM ZIP CODE 02081



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