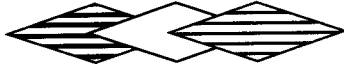


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PARKER BROWN & MACAULAY ~~NSA~~ PUBLIC DISCLOSURE
COUNSELLORS AT LAW

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

July 9, 2009

Certified Mail – Return Receipt Requested

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

Re: Top Hat Filing

Dear Sir/Madam:

On behalf of my client, Eliot Community Human Services, 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 of Title I of ERISA.

Name of Employer: Eliot Community Human Services, Inc.

Address of Employer: 186 Bedford Street
Lexington, MA 02420-4436

EIN: 04-2316924

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

Name of Plan: Eliot Community Human Services, Inc. Deferred Compensation (457(b)) Plan

Number of employees covered under the plan: 10

Very truly yours,

Livia Quan

Enclosures

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 letter 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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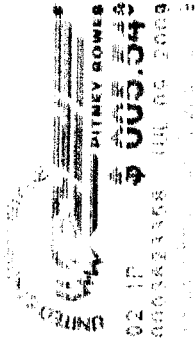
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