

CITIZENS
ENTERPRISES
CORPORATION

December 10, 2009

EBSA/PUBLIC DISCLOSURE
2009 DEC 17 AM 7:54

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

Re: Top Hat Plan Exemption

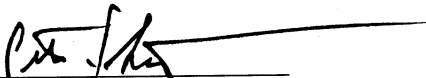
Dear Secretary:

The purpose of this letter is to update the previous letter dated December 31, 2008, which was an alternative single filing compliance with reporting and disclosure requirements regarding non-qualified top hat plans under Part 1 of Title I of the Employee Retirement Income Security Act of 1974. Pursuant to Regulation Section 2520.104-23(b), we provided the following information last year:

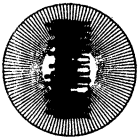
1. Employer Name: Citizens Enterprise Corp.
2. Employer Address: 88 Black Falcon Ave., Suite 342
Boston, MA 02210-2425
3. Employer EIN: 04-3298489
4. The Plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. Number of Plans: 1
6. Number of Employees in the Plan: 2

However, this plan was not implemented in 2008, and no plan documents were implemented by The Employer. Please let me know if you have any questions.

Citizens Enterprise Corp.

By: 
Peter F. Smith
Chief Operating Officer

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88 Black Falcon Avenue
Center Lobby Suite 342
Boston, Massachusetts 02210



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MAILED FROM ZIP CODE 02210

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