

2520101200235



PARKER BROWN & MACAULAY, P.C.

ERISA/PUBLIC DISCLOSURE

2010 FEB 19 AM 7:47

COUNSELLORS AT LAW

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

February 12, 2010

CERTIFIED MAIL – RETURN RECEIPT REQUESTED

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

Re: Top Hat Filing

Dear Sir/Madam:

On behalf of my client, Hyannis Harbor Tours, 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 Title I of ERISA.

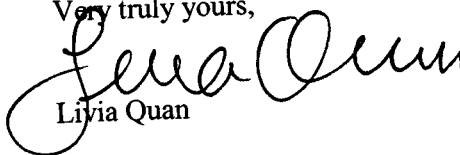
Name of Employer: Hyannis Harbor Tours, Inc.
Address of Employer: 22 Channel Point Road, Hyannis, MA 02601-4711
EIN: 04-2305400

The employer maintains one plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Number of such Plans: 1

Number of employees covered under the Plan: 7

Very truly yours,



Livia Quan

cc: Mark Joseph

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 memorandum 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.

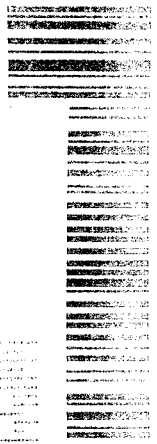
4 Faneuil Hall Marketplace • Boston MA 02109 • voice 617 350 7701 • fax 617 350 7744
www.parkerbrown.com

\\Win-qg1u28e9zph\ALL_FILE_TREE_NS\CLIENT_FILES\M-O\Oyster Harbor\Nonqualified Deferred Compensation Documents\TopHatFiling Hyannis Tours 2-12-10.doc

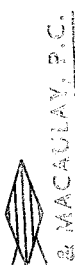
U.S. POSTAGE
00511-0000
FEB 1 1999
PHOENIX, AZ
\$5.98
95028002-1



First Class Mail
First Class Mail



7008 0150 0000 4020 7037



KETPLACE
& MACAULAY, P.C.

U.S. Department of Labor
Employee Benefits Security Adm.
Top Hat Plan Exemption
200 Constitution Ave., NW, N-1513
Washington, D.C. 20210