

jackson lewis
Attorneys at Law

Jackson Lewis LLP
18 Corporate Woods Boulevard
Third Floor
Albany, New York 12211
Tel 518 434-1300
Fax 518 427-5956
www.jacksonlewis.com

ALBANY, NY	JACKSONVILLE, FL	PHOENIX, AZ
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BRIAN P. GOLDSTEIN, ESQ.
518.434.1300 x6158
914.514.6158 Direct
GOLDSTEINB@JACKSONLEWIS.COM

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June 15, 2010

2010 JUN 21 PM 12:53
EBSA/PUBLIC DISCLOSURE

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

Re: The Main Brothers Oil Company, Inc.
Supplemental Executive Retirement Plan

Gentlemen:

We have enclosed, for filing in regard to the above-referenced top hat plan, an alternative reporting and disclosure statement in compliance with 29 C.F.R. Section 2520.104-23.

Please acknowledge receipt of this letter by date stamping the enclosed duplicate copy of this letter and returning it in the envelope provided (no postage is necessary).

Sincerely,

JACKSON LEWIS LLP

By: Brian P. Goldstein
Brian P. Goldstein

BPG/mcc
Enclosures
Cc: Client - J.F.

ORIGINAL

ALTERNATIVE REPORTING AND DISCLOSURE STATEMENT

OF

MAIN BROTHERS OIL COMPANY, INC.

FOR A NON-QUALIFIED DEFERRED COMPENSATION PLAN FOR A SELECT
GROUP OF MANAGEMENT OR HIGHLY COMPENSATED EMPLOYEES

To the Secretary of Labor:

In compliance with the alternative reporting and disclosure requirement under Title I, Part 1 of the Employee Retirement Income Security Act of 1974, as amended, for unfunded or insured pension plans for a select group of management or highly compensated employees ("Top Hat Plans"), as set forth in Department of Labor Regulation 29 C.F.R. §2520.104-23 (the "Regulation"), the following information is provided by the undersigned employer (the "Employer"):

Name and Address of Employer: Main Bros. Oil Co, Inc.
1 Booth Lane
Albany, NY 12205

Employer Identification Number: 14-6024844

The Employer maintains one (1) Top Hat Plan in addition to any other Top Hat Plans identified in any alternative reporting and disclosure statements previously filed by the Employer pursuant to the Regulation. The Top Hat Plan covered by this statement is:


Name of Plan: The Main Bros. Oil Co., Inc. Supplemental Executive Retirement Plan.

Date of Plan: Adopted ~~May 17,~~ ^{June 15,} 2010

Number of Participants in Plan: Three (presently)

This Statement is dated: ~~May 17,~~ ^{June 15,} 2010

MAIN BROS. OIL CO. INC.

By: 
Name: David A. Tarsa
Title: President