

EBSA/PUBLIC DISCLOSURE

2010 NOV 19 AM 11:02

August 16, 2010

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

**Re: 29 C.F.R. Section 2520.104-23 Alternative Method of Compliance for Pension Plans for Certain Selected Employees**

Dear Sir or Madam:

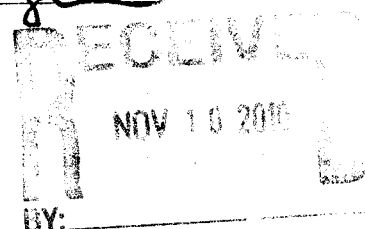
This statement is being filed in compliance with the requirements of 29 C.F.R. Section 2520.104-23 with respect to the non-qualified deferred compensation plans maintained by the Massachusetts Society of Certified Public Accountants (the "Society"), 105 Chauncy Street, 10th Floor, Boston, MA 02111, Employer Identification Number 04-2055313.

Within the preceding 120 days the Society established and now maintains, primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees, one individual deferred compensation agreement providing benefits at termination of employment, covering one individual, and four individual supplemental employee retirement agreements providing benefits at retirement, each covering one individual. These agreements are in addition to the three deferred compensation agreements for which statements, substantially in this form, were filed in 1997 and 1998, respectively.

MASSACHUSETTS SOCIETY OF  
CERTIFIED PUBLIC ACCOUNTANTS

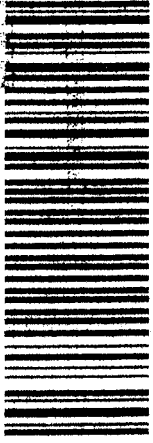
By: \_\_\_\_\_

Theodore J. Flynn  
Executive Director

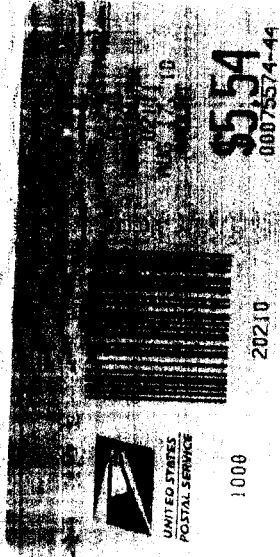


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Employee Benefits Security Administration  
Room 5000  
U.S. Department of Labor  
100 Constitution Avenue, NW  
Washington, D.C. 20303

RETURN REQUESTED  
REQUESTED

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