



May 16, 2013

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

2013 MAY 28 PM 12:10

Dear Sir or Madam:

The purpose of this letter is to provide alternative single filing compliance with reporting and disclosure requirements regarding Nonqualified Top Hat Plans under Part I of Title I of ERISA. This filing is intended to comply with Department of Labor Regulations Section 2520.104-23:

- A. Name and Address of Employer:
Tremont Group & Lyman Group

- B. Employer Identification Number: 68-0230147

- C. Tremont Group & Lyman Group maintains the following plans for a select group of management or highly compensated employees:
 - 1. Tremont Group & Lyman Group Key Employee Nonqualified Defined Contribution Plan
Number of Participants: 11

In accordance with Section 104(a)(1) of ERISA, the Employer will provide Plan documents to the Secretary of Labor upon request.

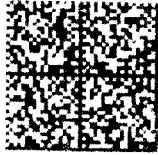
Very truly yours,

Tremont Group & Lyman Group

By: David Ito

Title: Vice-President

Fremont Group, Inc.
P.O. Box 1818
San Jose, CA 95176-1818



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