

BROWN
BROTHERS
HARRIMAN

May 20, 2013

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

Ladies and Gentlemen:

In accordance with 29 C.F.R. § 2520.104-23, Brown Brothers Harriman & Co. states as follows:


1. The name and address of the employer is

Brown Brothers Harriman & Co.
140 Broadway
New York, NY 10005
Attn: Human Resources.

2. The employer's EIN is 13-4973745.
3. The employer maintains a plan for deferred compensation arrangements with separating executives primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Benefits under the plan are paid solely from the general assets of the employer.
4. As of May 1, 2013, nine (9) former employees of the employer, and two (2) beneficiaries, are entitled to payments under such plan. There are no current employees in the plan.

This letter is intended to satisfy the filing obligation under 29 C.F.R. § 2520.104-23(b) with respect to the plan. If this letter is insufficient to satisfy that filing obligation, please notify the undersigned at the employer's address.

Sincerely,


Kathryn George
Partner

2013 JUN -5 PM 4:11
EBSA/REG-16 (03/11)

S. Stark

63-009-001

BROWN BROTHERS HARRIMAN & CO.
140 BROADWAY
NEW YORK, NY 10005-1161



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