

Dime Bank



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2013 OCT 21

AM 9:

October 24, 2013

**CERTIFIED MAIL--
RETURN RECEIPT REQUESTED**

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

Re: Benefit Equalization Supplemental Executive Retirement Plan

Gentlemen:

Pursuant to Department of Labor Regulations Section 2520.104-23, "Alternative Method of Compliance for Pension Plans for Certain Selected Employees," under the Employee Retirement Income Security Act of 1974 ("ERISA"), please be advised as follows.

On October 22, 2013, Dime Bank, 290 Salem Turnpike, Norwich, Connecticut 06360, adopted a non-qualified Benefit Equalization Supplemental Executive Retirement Plan for a select group of management or highly compensated employees. The Plan sponsor's EIN number is 06-0322790.

The deferred compensation plan is maintained solely for the purpose of providing deferred compensation for the eligible select group of management or highly compensated employees specified under the Plan. The sponsor maintains one such plan, initially covering one (1) eligible employee.

A copy of the above-described Plan will be furnished upon request.

Very truly yours,

Cheryl Calderado
SVP, Administration, Sales, Services, & Marketing

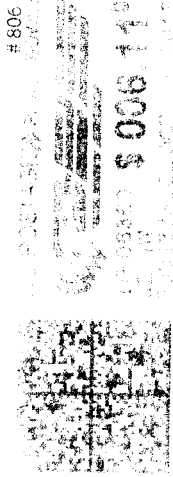
Dime Bank

290 Salem Turnpike • Norwich, CT 06360



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