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2013 NOV -4

WRITER'S DIRECT DIAL NUMBER

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202 274-2038

mseltzer@luselaw.com

October 31, 2013

Via Federal Express


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

**Re: Notice of Adoption of Nonqualified Deferred Compensation Plan
by Berkshire Bank**

Dear Sir or Madam:

Enclosed please find a notice of adoption of a non-qualified deferred compensation plan by Berkshire Bank. This notice is being filed pursuant to Department of Labor Regulations 29 C.F.R. §2520.104-23. If you have any questions with respect to the notice, please contact the undersigned.

Very truly yours,



D. Max Seltzer, Esq.

Enclosure

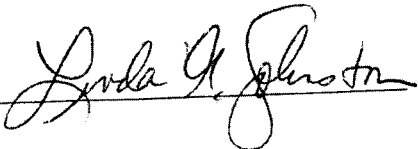
**ALTERNATIVE REPORTING AND DISCLOSURE STATEMENT
FOR NONQUALIFIED DEFERRED COMPENSATION PLANS**

To the Secretary of Labor:

In compliance with the requirements of the alternative method of reporting and disclosure under Part I of Title I of the Employee Retirement Income Security Act of 1974 for unfunded or insured pension plans for a select group of management or highly compensated employees, specified in Department of Labor Regulations, 29. C.F.R. § 2520.104-23, the following information is provided by the undersigned administrator:

- (1) The name of the employer is:
Berkshire Bank
- (2) The mailing address of the employer is:
**24 North Street
Pittsfield, MA 01201-5106**
- (3) The Employer Identification Number is:
04-3312097
- (4) Name of Plan
Berkshire Bank Enhanced Change in Control Severance Plan ("Plan")
- (5) Berkshire Bank maintains the Plan primarily for the purpose of providing deferred compensation benefits for a select group of management or highly compensated employees.
- (6) Number of Participants:
Seventeen (17) participants (as of the date of this filing)
- (7) Berkshire Bank will provide a copy of the plan to the Secretary of Labor upon request.

BERKSHIRE BANK

By: 

Date: 10-31-13, 2013

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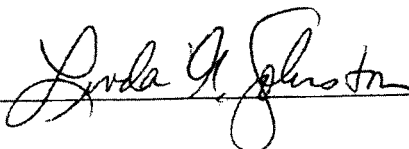
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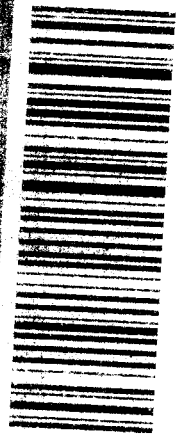
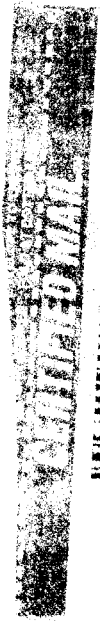
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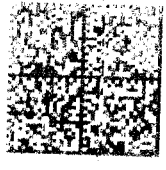
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