

Date: 12/31/2013

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VIA CERTIFIED MAIL

United States Department of Labor
Employee Benefits Security Administration
Top Hat Plan Exemption
200 Constitution Ave., N.W., Ste N-1513
Washington, D.C. 20210

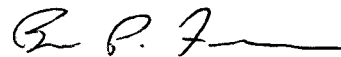
RE: Harry R. Feldman, Inc. d/b/a Feldman Land Surveyors

Dear Sir or Madam:

In accordance with Department of Labor Regulation § 2520.104-23, this letter will serve as the alternative method of compliance with the reporting and disclosure requirements of Part I of Title I of the Employee Retirement Income Security Act of 1974, as amended, for a pension plan for a select group of management or highly compensated employees.

1. **Harry R. Feldman, Inc. d/b/a Feldman Land Surveyors** (the "Sponsor"), a Commonwealth of Massachusetts corporation, maintains and sponsors a nonqualified Supplemental Executive Retirement Plan (the "Plan").
2. The address of the Sponsor is 112 Shawmut Avenue, Boston, Massachusetts 02118.
3. The employer identification number assigned by the Internal Revenue Service to the Sponsor is 04-2198006.
4. The Sponsor declares it maintains the following plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. There are 3 employees participating in the Plan.
6. A copy of the plan document will be furnished upon request.

Sincerely,



Brian Feldman, Treasurer
Harry R. Feldman, Inc.

FELDMAN
LAND SURVEYORS

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Boston, MA 02118

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