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29 October, 2014

**VIA CERTIFIED MAIL ONLY**

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

2014 OCT 29 10 14 AM

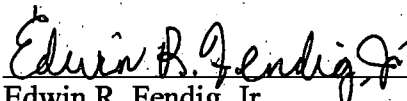
**RE: Brunswick Boat Pilot Corporation Supplemental Executive Retirement Plan**

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. Brunswick Boat Pilot Corporation (the "Sponsor"), a Georgia corporation, maintains and sponsors a nonqualified Supplemental Executive Retirement Plan (the "Plan").
2. The address of the Sponsor is 8 Glynn Avenue, Brunswick, GA 31520.
3. The employer identification number assigned by the Internal Revenue Service to the Sponsor is 58-0899495.
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 5 employees participating in the Plan.
6. A copy of the plan document will be furnished upon request.

Sincerely,

  
Edwin R. Fendig, Jr.  
President

Pilot Boat Corp.  
Ave.  
OK, GA 31520

PLACE STICKER AT TOP OF ENVELOPE TO THE RIGHT  
OF THE RETURN ADDRESS, FOLD AT DOTTED LINE  
**CERTIFIED MAIL**



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United States Dept. of Labor  
Employee Benefits Security Admin.  
Top Hat Plan Exemption  
200 Constitution Ave, NW, Ste N-151  
Washington, DC 20210

RETURN RECEIPT  
REQUESTED