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March 19, 2002

**VIA CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N - 5644
U.S. Department of Labor
200 Constitution Avenue NW
Washington, DC 20210

Dear Madam or Sir:

In compliance with Labor Regulations Section 2520.104-23, the following information is being submitted on behalf of Paul G. White Company, Inc. (the "Company"), which maintains two plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Each plan covers one (1) employee.

The Company's address is: 50 Allen Avenue, Portland, Maine 04103. The Company's employer identification number (EIN) is: 01-0314415.

Sincerely,



James A. Houle

cc: Paul G. White
Michael C. Royer, CPA, MST

CERTIFIED MAIL

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