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December 28, 1992

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, N.W.
Washington, D.C. 20210

Re: **Drummond Woodsum Plimpton & MacMahon/
Notice Under DOL Reg. § 2520.104-23**

Ladies and Gentlemen:

Drummond Woodsum Plimpton & MacMahon, a Maine Professional Association (the "Employer"), hereby files this notice with you pursuant to Department of Labor Regulation Section 2520.104-23 in connection with deferred compensation agreements entered into between the Employer and each of its twenty-three shareholder/officers.

The information required by DOL Reg. § 2520.104-23 is as follows:

1. Name and address of employer: Drummond Woodsum
Plimpton & MacMahon
245 Commercial Street
Portland, ME 04101
2. Employer Identification Number: 01-0351512
3. Number of plans: One
4. Number of employees in each plan: Twenty-three

The Employer declares that it maintains a plan or plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

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December 28, 1992
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The Employer agrees to provide plan documents to the Secretary upon request as required by § 104(a)(1) of the Employee Retirement Income Security Act of 1974 and DOL Reg. § 2520.104-23(b)(1). The deferred compensation agreements are unfunded and payments under them are payable solely from the general assets of the Employer.

Pursuant to notices published by the Pension and Welfare Benefits Administration at 57 Fed. Reg. 14436 (April 20, 1992) and 57 Fed. Reg. 33019 (July 24, 1992), a copy of this letter, together with a check made payable to the U.S. Department of Labor in the amount of \$1,000 has been sent to the Pension and Welfare Benefit Administration, P.O. Box 75212, Washington, D.C. 20013-5212.

Please call the undersigned if you have any questions regarding this notice or the deferred compensation agreement.

Very truly yours,

Keith C. Jones

KCJ:mjd

Certified Mail Receipt #P 702 874-134

cc: U.S. Department of Labor
Pension and Welfare Benefit Administration
P.O. Box 75212
Washington, D.C. 20013-5212
Certified Mail Receipt # P 078 277 070

Richard A. Carriuolo, Esq.