

August 1, 2002

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Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5638
United States Department of Labor
200 Constitution Avenue, N.W.
Washington, DC 20210

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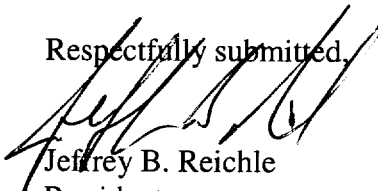
Dear Sir or Madam:

In order to comply with the requirements of the alternative reporting and disclosure method under ERISA, Parts 1, Title 1, as provided for an unfounded plan for a select group of management or highly compensated employees in the D.O.L. Regulation 2520.104-23 the following information is provided:

1. The name of the employer is:
Lund's Fisheries, Inc.
2. The mailing address of the employer is:
997 Ocean Drive, Cape May, New Jersey 08204
3. The employer's federal identification number (EIN) is:
21-0682900
4. The number of plans and the number of participants in each plan is:
1 plan covering 5 employees. The above named employer maintains this plan primarily for the purpose of providing deferred compensation benefits to a select group of management or highly compensated employees.

The employer will send a copy of all plan documents and agreements to the Secretary, upon request.

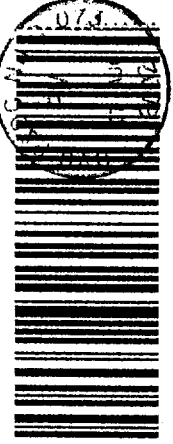
Respectfully submitted,


Jeffrey B. Reichle
President

ACORN FINANCIAL SERVICES

Joseph J. Oakes, III, CLU, ChFC
6 Becker Farm Road, 4th Floor, Roseland, N.J. 07068-1735

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CERTIFIED MAIL

PLACE STICKER AT TOP OF ENVELOPE
TO THE RIGHT OF RETURN ADDRESS.
FOLD AT DOTTED LINE

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