

RACKEMANN, SAWYER & BREWSTER

PROFESSIONAL CORPORATION
C O U N S E L L O R S A T L A W
ESTABLISHED 1886

**ONE FINANCIAL CENTER
BOSTON, MASSACHUSETTS 02111-2659**

AREA CODE 617-542-2300
TELECOPIER 617-542-7437

STUART T. FREELAND
(617) 951-1163

January 27, 1999

CERTIFIED MAIL #P 093 400 452

2520032904678

Top Hat Plan Exemption
Pension & Welfare Benefit Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue - NW
Washington, D.C. 20210

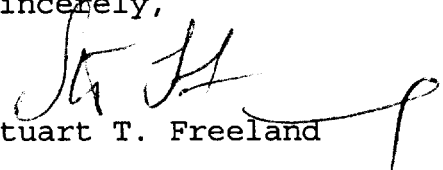
Ladies and Gentlemen:

Pursuant to Labor Reg. §2520.104-23, notice is hereby given that Captain Mardens Seafoods, Inc. (E.I.N. 04-2256145), a Massachusetts corporation with a principal place of business at 279 Linden Street, Wellesley, MA 02481, maintains two plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Specifically, Captain Mardens Seafoods, Inc has entered into deferred compensation agreements with two key employees.

Please contact me if you require further information or would like copies of these agreements.

Kindly acknowledge receipt of this notice by stamping the enclosed copy of this letter and returning it to me in the self-addressed stamped envelope.

Sincerely,


Stuart T. Freeland