

ALBIN, RANDALL & BENNETT
CERTIFIED PUBLIC ACCOUNTANTS
ONE PORTLAND SQUARE
P. O. BOX 445
PORTLAND, MAINE 04112-0445

2520040154583

(207) 772-1981

April 15, 1996

**BY CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

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

APR 25 11 12:42
FBI - PORTLAND
RECEIVED

**STATEMENT UNDER DEPARTMENT OF LABOR
REGULATION SECTION 2520.104-23**

Employer's Name and Address: Albin, Randall & Bennett, P.A.
P.O. Box 445, One Portland Square
Portland, ME 04112-0445

Employer's Federal EIN: 01-0448006

The Employer maintains one or more plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees ("top hat plans").

The number of top hat plans maintained by the Employer is one, with an effective date of January 1, 1996. The number of employees covered by the plan as of the filing date is five (5).

ALBIN, RANDALL & BENNETT, P.A.

By *Robert Bennett*

Its *Treasurer*