

TOP HAT PLAN EXEMPTION STATEMENT

We sponsor the plan(s) described below which may constitute unfunded or insured deferred compensation plans maintained for a select group of management or highly compensated employees. Accordingly, we are filing this statement pursuant to Regulation Section 2520.104-23 in order to avail ourselves of the alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974.

The pertinent information is as follows:

1. Robinson, Kriger, McCallum & Greene, P. A.
Employer Name

2. 12 Portland Pier, P. O. Box 568
Portland, Maine 04112-0568
Employer Address

3. 01-0372718
Employer EIN

4. The number of such plans we maintain is: 1

5. The number of participants in each plan is: 8

6. We maintain the above-described plan(s) primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Dated: December 29, 1992

Robinson, Kriger, McCallum & Greene, P. A.
Name of Employer

Signed: *Robert O. Robinson*
Its President

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