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**ALTERNATE ERISA SECRETARY OF LABOR STATEMENT
FOR REPORTING AND DISCLOSURE
(For All Types of Nonqualified Deferred Compensation Plans)**

TO: Top Hat Plan Exemption
Office of Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue NW
Washington, DC 20210

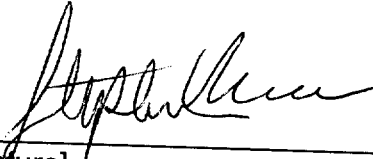
FROM: Employer: **Dragon Products Company, Inc.**

Employer Identification Number: 01-044-0963

Address: 38 Preble Street
Portland, ME 04101
December 1, 2004

RE: Notice of Plan(s) of Nonqualified Deferred Compensation

1. This document constitutes the statement required by 29 C.F.R., 2520.104-23 to be filed with the Secretary of Labor in respect to Nonqualified Deferred Compensation plans maintained by the above employer.
2. The employer currently maintains a Nonqualified Deferred Compensation plan for employees who are members of a select group of management or who are highly compensated.
3. The number of participants in the plan is six (6).



[Signature]

Administrator: Stephen C Rowe

Title: VP Finance

Employer: Dragon Products Company, Inc.

