

43 COTTAGE STREET
P.O. BOX 45
BAR HARBOR
MAINE 04609
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friendsofacadia.org

April 7, 2005

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

**RE: Friends of Acadia
EIN 01-0425071
Top-Hat Plan Declaration**

Diana McDowell, being the plan administrator for the *Friends of Acadia 457 (b) Top Hat Plan*, does hereby declare that the Plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or high compensation employees. In addition, Friends of Acadia, the employer, maintains the *Friends of Acadia 403 (b) plan*, as described in Department of Labor Regulations Section 2520, 04-23(d), in which eight of nine employees participate. Only one of nine employees will participate in the *Friends of Acadia 457 (b) Top Hat Plan*.

Friends of Acadia will provide the department with a copy of the plan upon receipt of a written request from the department.

Please contact me if you have any questions or need additional information.

Thank you,



Diana McDowell
Director of Operations

c.c. Edward L. Samek, Treasurer
Dianna Emory, Chairman
W. Kent Olson, President

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**RETURN RECEIPT
REQUESTED**

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Friends of **ACADIA**

