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SKELTON, TAINTOR & ABBOTT

A PROFESSIONAL ASSOCIATION

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OF COUNSEL

December 29, 1992

JAN - 5 1993

VIA FEDERAL EXPRESS

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, DC 20216

RE: Skelton, Taintor & Abbott, P.A.

18,765

Dear Sir/Madam:

Pursuant to the provisions of Department of Labor regulations at 29 C.F.R. § 2520.104-23, you are hereby notified that the employer named in item (1) below maintains a plan or plans (as identified in item (2) below) primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees. Item (3) below sets forth the approximate number of participants in each plan as of the date of this letter.

ITEM (1): Skelton, Taintor & Abbott, P.A.
95 Main Street, P.O. Box 3200
Auburn, Maine 04212-3200
E.I.N.: 01-0314235
[NAME, ADDRESS AND EMPLOYER IDENTIFICATION NUMBER (EIN) OF EMPLOYER MAINTAINING PLAN]

ITEM (2): (a) Salary Continuation Plan dated 11/20/86
(b) Management Salary Continuation Plan dated 5/28/87

[NAME OF EACH PLAN TO WHICH THIS NOTIFICATION APPLIES]

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ITEM (3): NUMBER OF PARTICIPANTS IN EACH PLAN TO WHICH THIS NOTIFICATION APPLIES

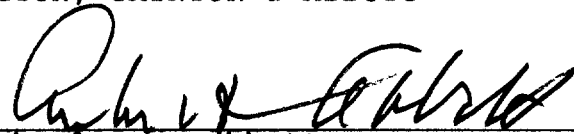
<u>Plan or Agreement</u>	<u>Number of Participants</u>
Salary Continuation Plan dated 11/20/86	<u>9</u>
Management Salary Continuation Plan dated 5/28/87	<u>1</u>

Kindly acknowledge receipt of this filing by signing and returning to the sender the copy of this letter enclosed herewith for acknowledgment purposes. A stamped, self-addressed envelope is also enclosed for your convenience. Enclosed you will find our check in the amount of \$1,000.

Very truly yours,

SKELTON, TAINTOR & ABBOTT

By:



Charles H. Abbott
Chairman of Board of Directors

NJR/sgl:sta.aa3

JAN - 5 1993

17,765