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December 10, 2002

The ANGELL Pension Group, Inc.
Actuaries, Consultants and Administrators for Employee Benefit Plans
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CERTIFIED MAIL, RETURN RECEIPT REQUESTED

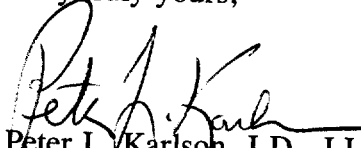
Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5638
U.S. Department of Labor
200 Constitution Avenue NW
Washington, DC 20210

RE: Community Concepts, Inc. Deferred Compensation Plan

Dear Sir/Madam:

Enclosed for filing is the Disclosure Statement for the Community Concepts, Inc. Deferred Compensation Plan to meet the alternative method of compliance with the reporting and disclosure requirements of Part I of Title I of ERISA for top-hat plans pursuant to DOL Reg. Section 2520.104-23.

Very truly yours,


Peter L. Karlson, J.D., LL.M.
Vice President
General Counsel

PLK/mmr
tophat2.irs
L25721

Enclosure

cc: Barbara Bishop

REPORTING AND DISCLOSURE STATEMENT

TOP HAT PLAN (DOL REG. §2520.104-23)

Name and Address of Employer: *Community Concepts, Inc.
19 Market Square, P.O. Box 278
South Paris, ME 04281-0278*

EIN of Employer: *01-0424969*

The Employer maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Name of Plan: *Community Concepts, Inc.
Deferred Compensation Plan*

Date of Adoption of Plan: *August 13, 2002*

Number of Plans: *one (1)*

Number of Members of Plan: *nine (9)*

COMMUNITY CONCEPTS, INC.

By: *Charles M. Chase*

Dated: *Dec. 3, 2002*

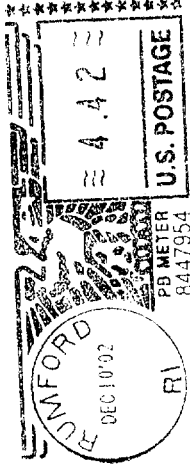


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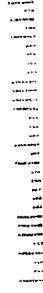


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PERSONAL AND CONFIDENTIAL



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