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ABRAHAM M. RUDMAN
(1896-1970)
ALBERT H. WINCHELL, JR.
(1924-1992)

September 12, 1997

CERTIFIED MAIL - RETURN RECEIPT REQUESTED

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
United States Department of Labor
200 Constitution Avenue NW
Washington, DC 20210

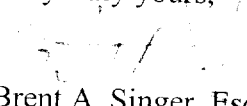
Re: **Top Hat Plan Filing Pursuant to 29 CFR § 2520.104-23**

To Whom it May Concern:

This is a statement pursuant to 29 CFR § 2520.104-23, "Alternative Method of Compliance for Pension Plans for Certain Selected Employees."

The name and address of the employer is Prentiss & Carlisle Company, Inc., 104 Court Street, P.O. Box 637, Bangor, Maine, 04402-0637. The employer's identification number (EIN) assigned by the Internal Revenue Service is 01-0144390. Prentiss & Carlisle Company, Inc., maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Prentiss & Carlisle Company, Inc., maintains one such plan, and there is one employee in that plan. The plan was established on August 7, 1997.

Very truly yours,


Brent A. Singer, Esq.
on behalf of the Administrator of
the Prentiss & Carlisle Company, Inc.,
Deferred Compensation Plan for Select
Management Employees

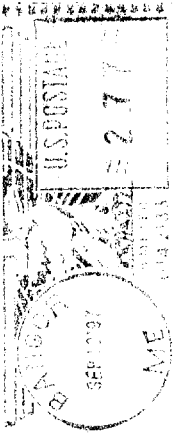
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RETURN RECEIPT REQUESTED

MAIL



**RETURN RECEIPT
REQUESTED**

TOP HAT PLAN EXEMPTION
PENSION AND WELFARE BENEFITS
ADMINISTRATION
ROOM N-5644
UNITED STATES DEPARTMENT OF LABOR
200 CONSTITUTION AVENUE NW
WASHINGTON DC 20210