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**PIERCE
ATWOOD**
ATTORNEYS

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October 31, 1997

**CERTIFIED MAIL
RETURN RECEIPT REQUESTED # P 506 944 999**

ERIC D. ALTHOLZ

DIRECT
207.791.1314

E-MAIL
EAltholz@
PierceAtwood.com

Secretary of Labor
Top Hat Plan Exemption
Pension & Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue N.W.
Washington, D.C. 20210

RE: Employer: Hurricane Island Outward Bound School
Plan: Executive Deferred Compensation Plan

Dear Madam:

Pursuant to 29 C.F.R. § 2520.104-23(b), we declare to the Department, on behalf of Hurricane Island Outward Bound School (the "Employer"), P.O. Box 429, Mechanic Street, Rockland, ME 0484, EIN: 04-6089174, that:

1. The Employer has established an Executive Deferred Compensation Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
2. One employee is participating (and is eligible to participate) in the foregoing "top hat" plan as of this date.

Please contact me at the telephone number or address shown above if you require any additional information with respect to the Employer's "top hat" plan.

Very truly yours,



Eric D. Altholz

One Monument
Square
Portland, Maine
04101-1110

EDA:lp

VOICE
207.791.1100

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207.791.1350

E-MAIL
info@PierceAtwood.com

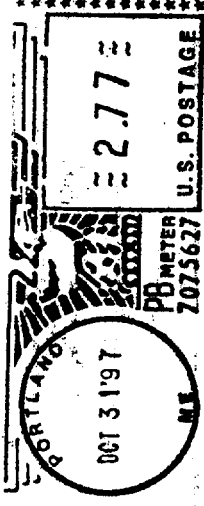
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