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U.S. DEPT. OF LABOR
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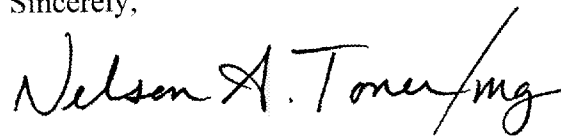
March 16, 2001

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

Dear Madam or Sir:

In compliance with Labor Regulations Section 2520.104-23, the following information is being submitted on behalf of F.H. Hamblet, Inc. (the "Company"), which maintains two (2) plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Each such plan covers one (1) employee. The Company's address is 29 Victoria Street, Keene, New Hampshire 03431. The Company's employer identification number (EIN) is 02-0269604.

Sincerely,



Nelson A. Toner

cc: Philip M. Hamblet

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