

U.S. DEPT. OF LABOR
PWBA/PUBLIC DISCLOSURE

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August 28, 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

SEP 19 2001

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BESKID

To the Secretary of Labor:

In compliance with the requirements of the alternative method of reporting and disclosure under Part I of Title I of Employee Retirement Income Security Act of 1974 for unfunded pension plans for a select group of management or highly compensated employees, specified in Department of Labor Regulations, 29 C.F.R. 2520.104-23, the following information is provided by the undersigned employer.

Name and Address of Employer: Lee Management Co.
777 Center Street
Auburn, ME 04210

Employer Identification Number: 01-0341998

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

Number of Plans and Participants in Each Plan: One plan covering one employee

Dated: August 28, 2001

Lee Management Co.

By: John Isaacson
Its: Chief Executive Officer