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THE LAW OFFICES OF  
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December 15, 2005

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**CERTIFIED MAIL (7001 2510 0000 4233 8172)**  
**RETURN RECEIPT REQUESTED**

Top Hat Exemption  
Employee Benefits Security Administration  
Room N-1513  
U.S. Department of Labor  
200 Constitution Avenue, NW  
Washington, DC 20210

Re: **"Top Hat" Statement Filing**

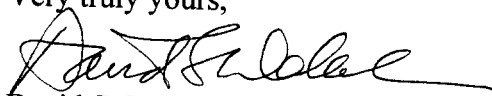
Dear Sir or Madam:

This statement is being submitted pursuant to Department of Labor Regulations Section 2520.104-23. This firm represents Northeast Harbor Library (the "Employer"). Please be advised that the Northeast Harbor Library adopted a Code §457(b) Deferred Compensation Plan effective November 29, 2005. Consistent with the regulatory requirements, please note the following information with regard to this Plan.

- (a) Name of the Employer: Northeast Harbor Library, PO Box 279, Northeast Harbor, ME 04662.
- (b) Employer Identification Number: 01-0220091
- (c) The Employer maintains this Plan to provide deferred compensation for individuals who are members of a select group of management and highly-compensated employees.
- (d) The Employer maintains one such Plan, which currently covers one employee.

If you need additional information, please let us know.

Very truly yours,

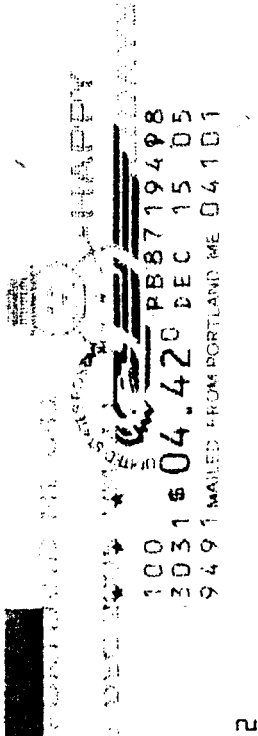
  
David S. Wakelin

cc: Mr. Orton P. Jackson, Jr.  
Mr. Robert Richard Pyle  
Peter R. Roy, Esq.

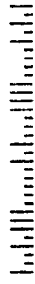
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PORTLAND, MAINE 04101-5



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