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December 15, 2005

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Top Hat Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
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Re: **"Top Hat" Statement Filing**

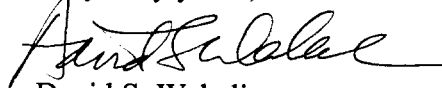
Dear Sir or Madam:

This statement is being submitted pursuant to Department of Labor Regulations Section 2520.104-23. This firm represents The Spurwink Corporation (the "Corporation"). Please be advised that The Spurwink Corporation 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: The Spurwink Corporation, 899 Riverside Street, Portland, Maine 04103.
- (b) Employer Identification Number: 01-0319802
- (c) The Corporation maintains this Plan to provide deferred compensation for individuals who are members of a select group of management and highly-compensated employees.
- (d) The Corporation 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. Peter McPherson
Ms. Nancy Irving

CERTIFIED MAIL

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