

JOHNSON & McCAA LLC
COUNSELORS AT LAW

2520060621155

One City Center/11th Floor, Portland, Maine 04101
www.legacylaw.net

Tel: (207) 771-5500

Fax: (207) 771-5588

Bruce R. Johnson
bruce@legacylaw.net

December 23, 2005

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

06 JAN -6 AM 10:20

Re: Port Harbor Marine, Inc.
Supplemental Employees' Retirement Plan
FEIN 01-0273942

Dear Sir or Madam:

Enclosed for filing is an Alternative Reporting Disclosure Statement for the above-referenced Plan, as required under Department of Labor Regulation, 29 C.F.R. 2520.104-23.

Yours truly,



Bruce R. Johnson

Enclosure

JOHNSON & MCCALL LLC
COUNSELLORS AT LAW

One City Center
Portland, Maine 04101

PORTLAND ME 041
23 DEC 2005 PM 2 L



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

