

2520062760932

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

To the Secretary of Labor:

In order to comply with the requirements of the alternative reporting and disclosure method under ERISA, Title 1, Part 1, as provided for an unfunded or insured pension plan for a select group of management or highly compensated employees in DOL Reg. Sec. 2520.104-23, the following information is provided by the undersigned plan administrator:

1. The name of the employer is: **Young Brothers Limited**
2. The mailing address of the employer is:

**Marine Resources Group, Inc.
1177 Fairview Avenue North
Seattle, WA 98109
Attention: Paul E. Stevens**
3. The employer's Federal identification number (EIN) is: **99-0105204**
4. The number of plans and the number of participants in each plan is:

1 plan covering 4 employees, respectively.

The above-named employer maintains a plan or plans primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees. The employer will provide a copy of the plan documents to the Secretary of Labor upon request.

Date: August 29, 2006.

By: 

Paul E. Stevens
Plan Administrator