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November 17, 2008

VIA CERTIFIED MAIL #7008 0500 0000 1948 3647
RETURN RECEIPT REQUESTED

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

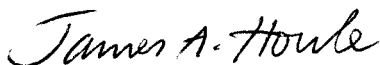
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Dear Madam or Sir:

In compliance with Labor Regulations Section 2520.104-23, the following information is being submitted on behalf of Bernstein, Shur, Sawyer and Nelson, P.A., (the "Company"), which maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The plan currently covers thirty-one (31) employees.

The Company's address is: 100 Middle Street, Portland, Maine 04101. The Company's employer identification number (EIN) is: 01-0378211.

Sincerely,



James A. Houle

cc: Charles E. Miller, Esq., Managing Shareholder
Julie W. Gerard, COO

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PC Box 9729
Portland, ME 04104-5029

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