

DRUMMOND WOODSUM PLIMPTON & MACMAHON

ATTORNEYS AT LAW
245 COMMERCIAL STREET
PORTLAND, MAINE 04101-1117
(207) 772-1941

2520032065036

FAX (207) 772-3627

HUGH G. E. MACMAHON
JOHN A. GRAUSTEIN
JOSEPH L. DELAFIELD III
S. JAMES LEVIS, JR.
DANIEL AMORY
ROBERT E. HIRSHON
HARRY R. PRINGLE
RICHARD A. SPENCER
JOHN A. MAHANEY
THOMAS H. ALLEN
RICHARD A. CARRIUOLO
RONALD N. WARD
RICHARD A. HULL III
JOHN S. KAMINSKI
RUFUS E. BROWN
KATHLEEN BARRY
WILLIAM L. PLOUFFE
CAROLYN B. WOODWORTH
JERROL A. CROUTER
KEITH C. JONES
MICHAEL E. HIGH

RICHARD A. SHINAY
BRUCE W. SMITH
WILLIAM R. BRITTON, JR.
E. WILLIAM STOCKMEYER
BARBARA L. KRAUSE
BENJAMIN E. MARCUS
ELTING H. SMITH, JR.
MELISSA A. HEWEY
ERIC R. HERLAN
MARK E. STANDEN
GENE A. AULTY
DAINA J. NATHANSON
BARBARA A. APPLEBY
DAVID P. CROCKER
DANIEL J. ROSE
JAMES D. WILLIAMS III
LEIGH C. TAGGART
EDWARD J. KELLEHER
ALICIA E. FLAHERTY
S. CAMPBELL BADGER

PARK ONE-ELEVEN
409 ALFRED STREET
BIDDEFORD, MAINE 04005
(207) 282-5983
FAX (207) 282-4310

OF COUNSEL
DANIEL T. DRUMMOND, JR.
HAROLD E. WOODSUM, JR.
DAVID PLIMPTON

ROGER P. KELLEY
LABOR RELATIONS CONSULTANT

December 30, 1992

CERTIFIED MAIL, RETURN RECEIPT REQUESTED

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

Re: **R. M. Davis, Inc.**
Notice Under DOL Reg. § 2520.104-23

Ladies and Gentlemen:

On behalf of our client, R. M. Davis, Inc., a Maine corporation (the "Employer"), we hereby file this notice with you pursuant to Department of Labor Regulation § 2520.104-23 in connection with deferred compensation arrangements (the "Agreements") entered into between the Employer and each of its four shareholder/officers. The Agreements provide for payments to be made to the officer/shareholders following termination of their employment with the Employer.

The information required by DOL Reg. § 2520.104-23 is as follows:

1. Name and address of employer: R. M. Davis, Inc.
24 City Center
Portland, ME 04101
2. Employer Identification Number: 01-0356657
3. Number of plans: One
4. Number of employees in each plan: Four

The Employer declares that it maintains a plan or plans primarily for the purpose of providing deferred compensation for

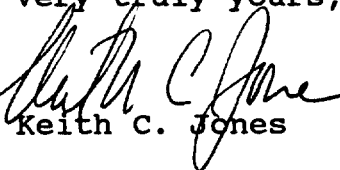
1992
RECEIVED

Department of Labor
Pension and Welfare Benefits Administration
December 30, 1992
Page 2

a select group of management or highly compensated employees. The Employer agrees to provide plan documents to the Secretary upon request as required by § 104(a)(1) of the Employee Retirement Income Security Act of 1974 and DOL Reg. § 2520.104-23(b)(1). The Agreements are unfunded and payments under them are payable solely from the general assets of the Employer.

Pursuant to notices published by the Pension and Welfare Benefits Administration at 57 Fed. Reg. 14436 (April 20, 1992) and 57 Fed. Reg. 33019 (July 24, 1992), a copy of this letter, together with a check made payable to the U.S. Department of Labor in the amount of \$1,000 has been sent to the Pension and Welfare Benefit Administration, P.O. Box 75212, Washington, D.C. 20013-5212.

Please call the undersigned if you have any questions regarding this notice or the deferred compensation agreements.

Very truly yours,

Keith C. Jones

KCJ:mjd

Certified Mail Receipt #P 078 277 071

cc: U.S. Department of Labor
Pension and Welfare Benefit Administration
P.O. Box 75212
Washington, D. C. 20013-5212
Certified Mail Receipt #P 078 277 072

Paula O'Brien

RECEIVED
DEC 31 1992