

CPM CONSTRUCTORS

30 BONNEY STREET, PO BOX B, FREEPORT ME 04032
(207) 865-0000 - FAX (207) 865-4836

EDSAA PUBLIC DISCLOSURE
2010 MAR 19 AM 11:25

March 15, 2010

CERTIFIED MAIL RETURN RECEIPT REQUESTED

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

Re: ***"Top Hat" Statement Filing***

Dear Sir/Madam:

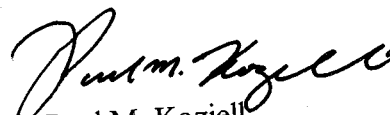
This statement is being submitted pursuant to Department of Labor Regulation §2520.104-23 and under the Delinquent Filer Voluntary Compliance Program adopted by the Department of Labor on March 28, 2002. A separate penalty in the amount of \$750, payable to the U.S. Department of Labor, and Form 5500 have been submitted to the DFVC Program consistent with the final rule governing the program.

We hereby report that CPM Constructors (the "Employer") maintains a Salary Continuation Plan Agreement which is a non-qualified deferred compensation arrangement. Please be advised of the following information with regard to the Plan.

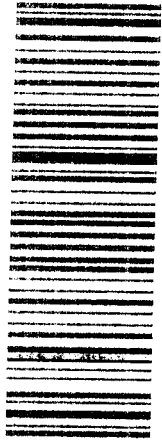
- (a) Name of the Employer: CPM Constructors
P.O. Box B
30 Bonney Street
Freeport, Maine 04032
- (b) Employer Identification No.: 01-0413065
- (c) The Employer maintains the Agreement, which is a non-qualified deferred compensation for a single employee, who is a member of a select group of management and highly compensated employees.

If you need additional information, please let us know.

Very truly yours,


Paul M. Koziell

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30 BONNEY STREET
POST OFFICE BOX B
FREEPORT, MAINE 04032



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**RETURN RECEIPT
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