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April 6, 2012

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

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

Re: Nonqualified Deferred Compensation Plan

To Whom It May Concern:

Pursuant to ERISA Labor Regulation § 2520.104-23, this letter should serve as a notice to the Department of Labor that Westward Seafoods, Inc. sponsors a deferred compensation plan called the Westward Seafoods, Inc. Deferred Compensation Plan for Rick Dutton (the "Plan") for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Benefits from the Plan are either: (a) paid from the general assets of the Employer and/or from a grantor trust established by the Employer which conforms to the model trust in IRS Rev. Proc. 92-64, or (b) provided exclusively through insurance contracts or funded with premiums paid by the Employer directly from its general assets. The Plan was adopted on April 6, 2012.

Employer Information

Name: Westward Seafoods, Inc.
Address: 2101 Fourth Avenue, Suite 1700, Seattle, WA 98121
Employer Identification Number: 91-1443701
Participants: 1

DWT 19336285v1 0027678-000081

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The above-referenced plan is the only deferred compensation plan sponsored by Westward Seafoods, Inc.
If you have any questions about this information, please call me at (425) 646-6128.

Very truly yours,

Davis Wright Tremaine LLP

A handwritten signature in black ink, appearing to read "Jeff Belfiglio". The signature is written in a cursive style with a large, stylized initial "J".

Jeff Belfiglio

CERTIFIED MAIL



**Davis Wright
Tremaine LLP**

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