

Verrill Dana_{LLP}

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Attorneys at Law

ERIC D. ALTHOLZ
PARTNER
ealtholz@verrilldana.com
Direct: 207-253-4908

ONE PORTLAND SQUARE
PORTLAND, MAINE 04112-0586
207-774-4000 • FAX 207-774-7499
www.verrilldana.com

February 19, 2013

CERTIFIED MAIL – RETURN RECEIPT REQUESTED
#7011 2970 0003 1769 2805

Secretary of Labor
Top Hat Plan Exemption
Pension & Welfare Benefits Administration
Room N-5638
U.S. Department of Labor
200 Constitution Avenue N.W.
Washington, DC 20210

Re: Employer: The Island Institute
Plan: Section 457(b) Retirement Plan

Dear Madam:

Pursuant to 29 C.F.R. § 2520.104-23(b), I declare to the Department, on behalf of The Island Institute (the “Employer”), 386 Main Street, P.O. Box 648, Rockland, ME 04841, EIN 22-2786731, that:

1. The Employer has established the Section 457(b) Retirement Plan (the “Plan”), for the purpose of providing deferred compensation to a select group of management or highly compensated employees.
2. The Plan was approved by action of the Board of Trustees on December 8, 2012, and is evidenced by a written plan document having an effective date of December 1, 2012.
3. Two employees are eligible to participate in the Plan.

Please contact me at the telephone number or address shown above if you require any additional information with respect to the Employer’s top hat plan.

Very truly yours,


Eric D. Altholz

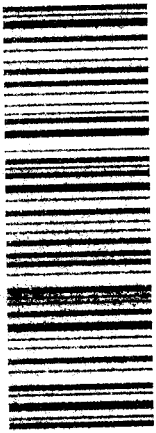
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VERRILL DANA LLP

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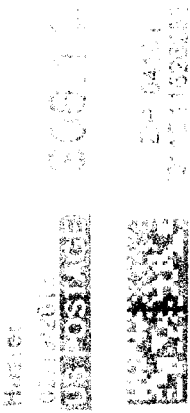
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