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February 19, 2014

BY CERTIFIED MAIL

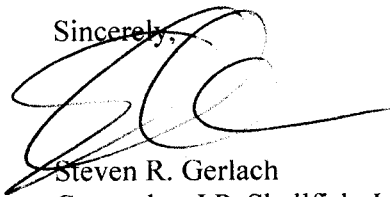
Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue NW
Washington, D.C. 20210

Re: The J.P.s Shellfish Phantom Stock Plan for Key Employees

Dear Sir or Madam:

Pursuant to DOL Regulations § 2520.104-23, please be advised that J.P.'s Shellfish of P.O. Box 666, Eliot, Maine 03903, EIN 01-0461208, (the "Employer") has adopted The J.P.'s Shellfish, Inc. Phantom Stock Plan for Key Employees (the "Plan") effective as of February 14, 2014. The Employer maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. It is the only such plan maintained by the Employer; one employee participates in the Plan.

Sincerely,



Steven R. Gerlach
Counsel to J.P. Shellfish, Inc.

SRG/smp

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