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A N G E L L

February 25, 2014

The ANGELL Pension Group, Inc.
Actuaries, Consultants, and Administrators for Employee Benefit Plans
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East Providence, Rhode Island 02914
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CERTIFIED MAIL, RETURN RECEIPT REQUESTED


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

Re: *Pine State Trading Co. Nonqualified Plan*

Dear Sir/Madam:

Enclosed for filing is the Disclosure Statement for the Pine State Trading Co. Nonqualified Plan to meet the alternative method of compliance with the reporting and disclosure requirements of Part I of Title I of ERISA for top-hat plans pursuant to DOL Reg. Section 2520.104-23.

Very truly yours,


Peter L. Karlson, J.D., LL.M.

PLK/tad
TOPHAT DOL LTR.DOC/11800-03

Enclosure

cc: Paul Cottrell, Jr., *Pine State Trading Co.*

2/25/14 9:11 AM
U.S. DEPARTMENT OF LABOR
EMPLOYEE BENEFITS SECURITY ADMINISTRATION
ROOM N-1513
200 CONSTITUTION AVENUE NW
WASHINGTON, DC 20210

REPORTING AND DISCLOSURE STATEMENT

TOP HAT PLAN (DOL REG. §2520.104-23)

Name and Address of Employer: *Pine State Trading Co.
47 Market Street
Gardiner, ME 04345*

EIN of Employer: *01-0140426*

The Employer maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Name of Plan: *Pine State Trading Co. Nonqualified Plan*

Date of Adoption of Plan: *December 31, 2013*

Number of Plans: *One (1)*

Number of Members of Plan: *Twelve (12)*

PINE STATE TRADING CO.

By:  _____

Dated: *2/19/14* _____

The ANGELL Pension Group, Inc.
88 Boyd Avenue
East Providence, Rhode Island 02914



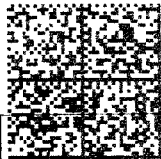
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