



# HIGH LINER FOODS

PO Box 839

Portsmouth NH 03802-0839 USA

T: 603-431-6865 F: 603-436-1510

September 25, 2014

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

20140925  
14:11:02**Re: High Liner Foods (USA) Supplemental Executive Retirement Plan**

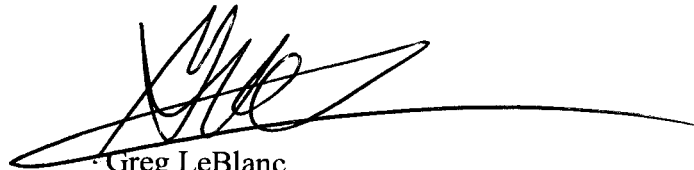
To Whom It May Concern:

Pursuant to 29 C.F.R. § 2520.104-23, High Liner Foods (USA), Incorporated, a Delaware corporation (the "Company"), hereby files the following statement to establish an alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974, as amended, with respect to the above-named unfunded plan:

1. Name and address of Employer:  
High Liner Foods (USA), Incorporated  
1 High Liner Ave.  
Portsmouth, NH 03801
2. Employer Identification Number of Employer:  
01-0246085
3. The High Liner Foods (USA) Supplemental Executive Retirement Plan is maintained primarily for the purpose of providing deferred compensation for a select group of highly compensated employees, and it currently covers two participants. The Company maintains one other plan, which covers one participant, for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

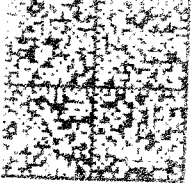
If you have any questions or need any further information, please contact the undersigned.

Very truly yours,

A handwritten signature in black ink, appearing to read 'G. LeBlanc', is written over a long, thin horizontal line that extends across the page.

Greg LeBlanc  
Controller

**HIGH LINER FOODS**  
INCORPORATED  
PO Box 910  
Lunenburg, NS B0J 2C0



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