



2520150935261

September 25, 2014

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

Re: Top Hat Plan Exemption

Dear Secretary:

Pursuant to the provisions of the Department of Labor regulations at 29 CFR §2520.104-23, you are hereby notified that the employer named in item (1) maintains a plan (identified in item (3)) primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Item (4) states the number of participants in the plan as of the date of this letter.

1. Employer Name and Address: V.I.P., Inc. 12 Lexington Street Lewiston, ME 04240
2. Employer EIN: 01-0262924
3. Name of Plan: V.I.P., Inc. Nonqualified Deferred Compensation Plan
4. Number of employees participating in the Plan: 1 employee
5. Number of deferred compensation plans maintained by the employer: 1 (the above-named plan).

The Employer will provide plan documents, if any, to the Secretary upon request as required by Section 104(a)(1) of ERISA. Kindly acknowledge receipt of this filing by signing and returning to the sender the enclosed copy of this statement, which is intended to serve as acknowledgment of receipt of this statement. A stamped, self-addressed envelope is enclosed for your convenience. Thank you.

Sincerely,

A handwritten signature in black ink, appearing to read "Allan L. Kirkland", written over a white background.

Allan L Kirkland

12 Lexington Street, Lewiston, Maine 04240 (207) 784-5423 Phone / (207)784-9178 Fax



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12 Lexington Street
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TO:

TOP Hat Plan Exemption
PENSION: WELFARE BENEFITS ADMINISTRATION
Room N-1513
US Department of Labor
200 CONSTITUTION AVE, N.W.
WASHINGTON, D.C. 20210

