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January 10, 2003

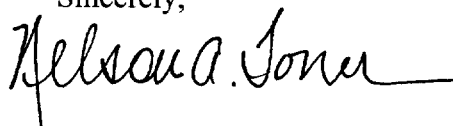
Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N - 5644
U.S. Department of Labor
200 Constitution Avenue NW
Washington, DC 20210

Dear Madam or Sir:

In compliance with Labor Regulations Section 2520.104-23, the following information is being submitted on behalf of Hammond Lumber Company (the "Company"), which maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The plan covers one (1) employee.

The Company's address is P.O. Box 500, Belgrade, Maine 04917. The Company's employer identification number (EIN) is 01-0323772.

Sincerely,



Nelson A. Toner

