

STATEMENT
TO THE
U. S. DEPARTMENT OF LABOR

2520032904887

Roseburg Forest Products maintains three plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The following information is submitted pursuant to Department of Labor Regulations § 1.2520.104-23:

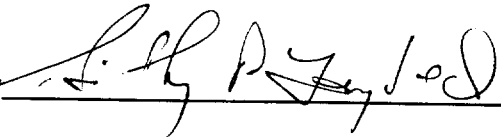
1. Number of Plans: 3
2. Number of Participants:

| Name of Plan | Number of Participants |
|---|------------------------|
| Roseburg Forest Products Supplemental Executive Retirement Plan | 6 |
| Roseburg Forest Products Deferred Compensation Plan | 12 |
| Roseburg Forest Products Incentive Compensation Plan | 5 |

3. Employer information:
 - (a) Name : Roseburg Forest Products
 - (b) Address: Post Office Box 1088
Roseburg, OR 97470
 - (c) Employer ID No: 93-1240670

Dated: Jan 29, 1999

ROSEBURG FOREST PRODUCTS

By 

STOEL RIVES LLP

A T T O R N E Y S

STANDARD INSURANCE CENTER
900 SW FIFTH AVENUE, SUITE 2300
PORTLAND, OREGON 97204-1268
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February 3, 1999

GREGORY H. MACPHERSON
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CERTIFIED MAIL NO. P 970 711 521
RETURN RECEIPT REQUESTED

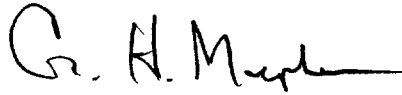
Top Hat Plan Exemption
Pension and Welfare Benefit Administration
Room N-5644
US Department of Labor
200 Constitution Avenue, NW
Washington, DC 20210

**Re: Roseburg Forest Products Supplemental Executive Retirement Plan
Roseburg Forest Products Deferred Compensation Plan
Roseburg Forest Products Incentive Compensation Plan**

Dear Secretary of Labor:

Enclosed for filing is a Statement for the above-referenced top-hat plans. It is submitted on behalf of the plans' administrator in accordance with Department of Labor Regulation § 1.2520.104-23.

Sincerely yours,



Gregory H. Macpherson

GHM:RAK

Enclosure

cc: Mr. Timothy Leybold
Mr. Don Friedman
Mr. Dennis Leybold

PDX4-145289.1 30436-0012