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August 22, 2003

CERTIFIED MAIL

2520040764738

Top-Hat Plan Exemption
Employee Benefits Security Administration
US Department of Labor, Room N-1513
200 Constitution Ave., NW
Washington, D.C. 20210

Re: Parr Lumber Company Deferred Compensation Plan
Parr Lumber Company Long-Term Incentive Plan

To Whom It May Concern:

Pursuant to Section 2540.104-23 of the Department of Labor's Regulations, this letter will serve as notice that, with respect to the above referenced Parr Lumber Company Plans (the Plans), the undersigned intends to use the alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 (ERISA), which alternative form of compliance is provided for in the above Regulations Section.

Pursuant to Section 2520.104-23(b), the following information is provided:

1. Name and Address of Employer:

Parr Lumber Company
PO Box 849
Hillsboro, OR 97123-0849

2. Employer Identification Number:

93-0645503

3. Number of Plans:

Two (2)

4. Name and Number of Employees in Each Plan:

Parr Lumber Company Deferred Compensation Plan 37 Employees
Parr Lumber Company Long-Term Incentive Plan 37 Employees

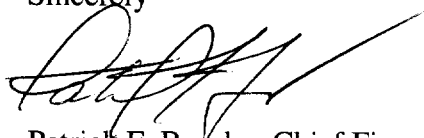
Other employees may become eligible in the future.

5. Employer and its affiliated companies maintain The Plans primarily for the purpose of providing deferred compensation and long-term incentives for a select group of management or highly compensated employees.

Parr Lumber Company previously filed a Top-Hat annual report exemption declaration statement with respect to the Parr Lumber Company Management Deferred Compensation Plan. For your convenience, a copy is attached. This Plan has been amended and renamed the Parr Lumber Company Deferred Compensation Plan. The regulations cited herein are not clear as to whether or not the declaration statement needs to be updated if a plan is amended or additional plans are added. This filing is to ensure our compliance and eligibility for the annual report exemption for both plans.

Pursuant to Section 2520.104-23(b)(2), Employer will provide Plan documents to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

Sincerely

A handwritten signature in black ink, appearing to read 'Patrick F. Brophy', with a long horizontal flourish extending to the right.

Patrick F. Brophy, Chief Financial Officer
Parr Lumber Company

cc: Bob Winger
Rod Wells



December 31, 1996

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

Re: Parr Lumber Company Management Deferred Compensation Plan

To Whom it May Concern:

Pursuant to Section 2520.104-23 of the Department of Labor's Regulations, this letter will serve as notice that, with respect to the Parr Lumber Company Management Deferred Compensation Plan (the Plan), the undersigned intends to use the alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 (ERISA), which alternative form of compliance is provided in the above Regulations Section.

Pursuant to Section 2520.104-23 (b), the following information is provided:

1. Name and Address of Employer:
Parr Lumber Company
P. O. Box 849
Hillsboro, OR 97123-0849
2. Employer's Employer Identification Number:
93-0645503
3. The Employer hereby declares that it maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
4. Benefits will be provided under a single plan covering twenty (20) employees. Other employees may become eligible in the future.

Pursuant to Section 2520.104-23 (b)(2), the Employer will provide Plan documents to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

Sincerely,

A handwritten signature in black ink, appearing to read "Patrick F. Brophy".

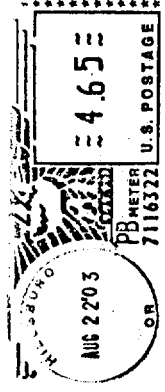
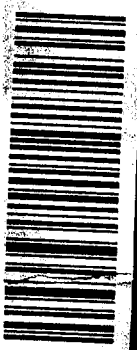
Patrick F. Brophy, CFO
Parr Lumber Company

CC: Dave Dougherty
Bob Winger

PARR LUMBER COMPANY
Corporate Office
P.O. Box 849
Hillsboro, OR 97123

PLACE STICKER AT TOP OF ENVELOPE
TO THE RIGHT OF RETURN ADDRESS.
FOLD AT DOTTED LINE

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Top-Hat Plan Exemption
Employee Benefits Security Admin.
US Department of Labor, Room N-1513
200 Constitution Ave., NW
Washington, D.C. 20210

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