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

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To the Secretary of Labor:

In compliance with the requirements of the alternative method of reporting and disclosure under Part 1 of Title I of the Employee Retirement Income Security Act of 1974 for unfunded or insured pension plans for a select group of management or highly compensated employees, specified in Department of Labor Regulations, 29 C.F.R. § 2520.104-23, the following information is provided by the undersigned employer.

Name and Address of Employer: Otak, Inc.
P.O. Box 1379
Lake Oswego, Oregon 97035

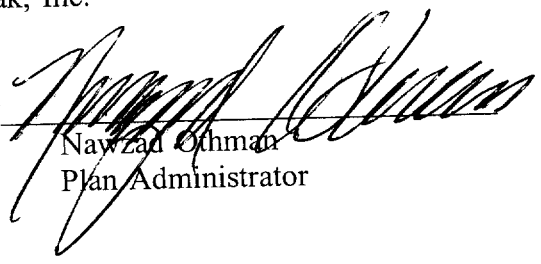
Employer Identification Number: 93-0788869

Otak, Inc. maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Number of Plans and Participants in Each Plan: Two Plans covering four employees.

Dated April 1, 1997.

Otak, Inc.

By 
Nawzad Othman
Plan Administrator

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DUNN, CARNEY, ALLEN, HIGGINS & TONGUE
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