

FOHN, SPINK AND Co., P.S.
CERTIFIED PUBLIC ACCOUNTANTS

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January 8, 1998

Top Hat Plan Exemption
Pension and Welfare Benefits Admin., Room N-5644
U.S. Department of Labor
200 Constitution Avenue N.W.
Washington, D.C. 20210

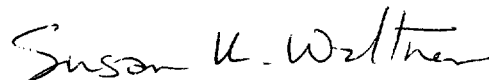
RE: John Peth and Sons, Inc.
938 Farm to Market Road
Mount Vernon, WA 98273
EIN: 91-0706100

To Whom It May Concern:

Our client, John Peth and Sons, Inc., recently adopted a plan that is maintained primarily for the purpose of providing deferred compensation to a select group of management. Presently, the plan covers only one employee.

Plan documents will be available upon request. If you have any questions, please do not hesitate to contact us.

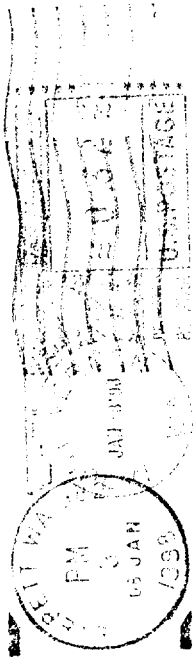
Best Regards,



Susan K. Waltner
Certified Public Accountant

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