

**29 CFR § 2520.104-23(b) STATEMENT**

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

**2520043381570**

Pursuant to 29 CFR § 2520.104-23(b), the following statement is made:

The name and address of the employer: Lone Rock Timber Management Company  
2323 Old Highway 99 South  
Roseburg, Oregon 97470

The employer identification number assigned by the Internal Revenue Service: 93-0376389

Declaration: Lone Rock Timber Management Company, the employer, maintains a plan or plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees

The number of such plans: There is now one plan and this is a filing for the Lone Rock Timber Management Company Deferred Compensation Agreement

The number of employees in the plan: Three

DATED: July 2, 2004.

LONE ROCK TIMBER MANAGEMENT COMPANY

By: Richard Folsom  
Name: RICHARD FOLSON  
Title: PRESIDENT

RECEIVED  
04/11/04

**HERSHNER HUNTER**  
LLP

CRAIG A. SMITH  
Direct: (541) 686-0340  
csmith@hershnerhunter.com

August 9, 2004

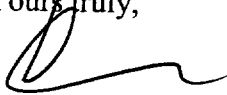
**CERTIFIED MAIL, RETURN RECEIPT REQUESTED**

Top Hat Plan Exemption  
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U. S. Department of Labor  
200 Constitution Avenue N.W.  
Washington, D.C. 20210

RE: Lone Rock Timber Management Company Deferred Compensation Agreement  
Our File No. 30707-00001

Pursuant to 29 CFR § 2520.104-23(b) enclosed is an original statement regarding the Lone Rock Timber Management Company Deferred Compensation Agreement.

Yours truly,



CRAIG A. SMITH

CAS:clm  
Enclosure

cc: Lone Rock Timber Management Company

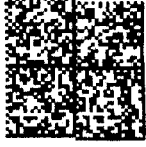
*Celebrating 60 years of service to our community.*

**HERSHNER HUNTER**  
LLP

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