



2520043385227

January 18, 2005

Secretary of Labor
Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue N.W.
Washington, D.C. 20210

Dear Sir or Madam:

In compliance with the requirements of the alternative method of reporting and disclosure under Part I of Title I of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"), 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:

Mendocino Forest Products Company, LLC
6500 Durable Mill Road
P.O. Box 390
Calpella, CA 95418
(707) 485-6800

Employer Identification No.:

68-0413127

The undersigned employer maintains one plan which includes deferred compensation arrangements primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Approximately three employees are currently eligible for the deferred compensation arrangements under the plan.

MENDOCINO FOREST PRODUCTS
COMPANY, LLC

By: 

Its: Chief Financial Officer

CERTIFIED MAIL™



7002 2410 0004 7251 3378



P.O. Box 390
Calpella • CA • 95418

**RETURN RECEIPT
REQUESTED**

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