

BURNS BROS.

November 26, 1997

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

Dear Sir/Madam:

In compliance with Section 110 of ERISA and the regulations thereunder, found in Section 2520.104-23, Burns Bros., Inc. is filing this Reporting and Disclosure Compliance Statement and in connection herewith, provides the following information:

Employer address: 516 SE Morrison, Suite 1200
Portland, OR 97214

Employer ID number: 93-0345696

Plan name: Burns Bros., Inc., Executive Deferred
Compensation Plan

Number of employees participating in the Plan: **Eight (8)**

Burns Bros., Inc. maintains the above-named unfunded Plan for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Burns Bros., Inc. will provide the Plan documents to the Secretary of Labor upon request, as required by Section 104(a) (1) of ERISA.

Sincerely,



Stephen M. Gross
Chief Financial Officer

SMG/kmof:erisa



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