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James A. Houle
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February 23, 2005

Via Certified U.S. Mail
Return Receipt Requested

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

RE: Statement Regarding Top Hat Plan

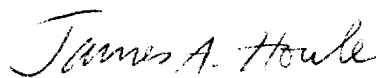
Dear Madam or Sir:

In compliance with DOL Regulations Section 2520.104-23, the following information is being submitted on behalf of Hancock Lumber Company, Inc. (the "Company"), which maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The plan covers 12 employees and became effective January 1, 2005.

The Company's address is: 4 Edes Fall Road, Casco, Maine 04015. The Company's employer identification number (EIN) is: 01-0439755.

A copy of the plan document will be provided to the Secretary of the U.S. Department of Labor on request. My firm is legal counsel to the Company, and accordingly I request that any request for plan documentation be directed to me.

Sincerely,

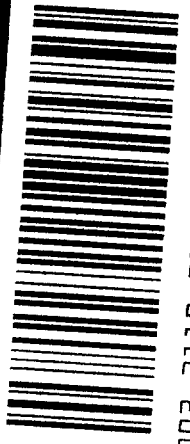


James A. Houle

cc: Kevin Hancock, President, Hancock Lumber Company, Inc.(w/encl)

Certified Mail #7003-3110-0000-5355-2955

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