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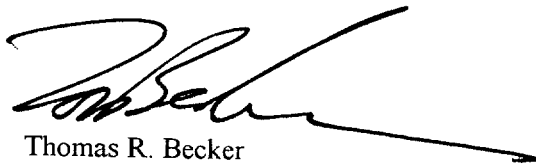
Top Hat Plan Exemption
Pension and Welfare Benefit Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, NW
Washington, D.C. 20210

Re: Pacific Retirement Services, Inc.
1200 Mira Mar
Medford, Oregon 97501

541-857-7211 (Phone)

Dear Sir or Madam:

We are providing notice pursuant to Regulation 2520.104-23, that we maintain 2 plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The most recent plan is effective as of October 1, 2002 and is adopted to benefit 6 employees.



Thomas R. Becker
Chief Executive Officer

93-1067253

Northwest Retirement Plans, Inc.

1744 East McAndrews, Suite D, P.O. Box 8461
Medford, OR 97504-0461



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