2520052090129

DEFERRED COMPENSATION

FIXED AND FLEXIBLE PREMIUM LIFE INSURANCE

SPECIMEN ERISA MEMORANDUM STATEMENT

Date: August 1, 1996

T0: Office of Pension and Welfare Programs
Labor Management - Services Administration
U.S. Department of Labor
Washington, DC 20216

From: Community Works Inc.
93-0633804
900 E. Main
Medford, OR 97501

This statement is with respect to Non-Qualified Deferred Compensation Plans maintained by Employers under the requirements of 29 CFR Section 252).104-23 (a).

Employer currently maintains one non-qualified deferred compensation plan for Executives who are members of a "select group of management" or who are "highly compensated".

The number of participants are:

Plan 1: 2

Plan Administrator: Jon Deason

Title: President

Employer: Community Works Inc.