

 **Northwest Pipe Company**

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U.S. DEPT. OF LABOR
PWBA/PUBLIC DISCLOSURE
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June 12, 2000

Top Hat Plan Exemption
Pension and Welfare Benefits Administration Room N-5644
United States Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Subject: Northwest Pipe NQ Retirement Savings Plan

Gentlemen:

Pursuant to the provisions of your Regulation 2520.104-23, I am writing to inform you that we have adopted a pension plan for a select group of management employees.

Name of employer: Northwest Pipe Company

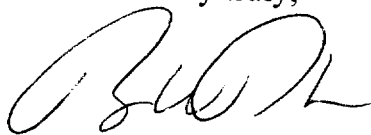
Address of employer: 200 SW Market Street Suite 1800
Portland, Oregon 97201-5745

Employer Identification #: 93-0557988

Number of plans: one

Number of employees covered: 23

Yours very truly,



Brian W. Dunham
President

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