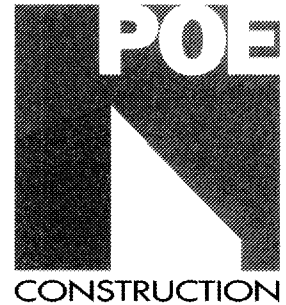


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U.S. DEPT. OF LABOR
FWD/A/PUBLIC DISCLOSURE

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SALARY CONTINUATION

FLEXIBLE PREMIUM LIFE INSURANCE

SPECIMEN ERISA MEMORANDUM STATEMENT

DATE: January 1, 2001.

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

FROM: Poe Construction, Inc.
91-0774701
1519 W. Valley Highway N, Suite 103
Auburn, WA 98001

This statement is with respect to Non-Qualified Deferred Compensation Plans maintained by Employers under the requirements of 29 CFR Section 2520.104-23(a).

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

The number of participants are: **2**

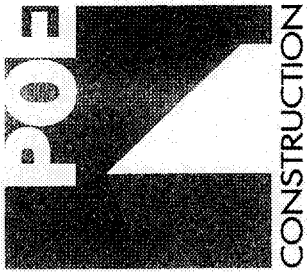
Plan Administrator: **Charles Poe**

Title: **President**

Employer: **Poe Construction, Inc.**

1519 W. Valley Hwy. N. Suite 103
Auburn, Washington 98001
Mail: P.O. Box 899
Auburn, Washington 98071-0899
(253) 833-2400 or (206) 575-4283
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OFFICE OF Pension + Welfare Programs
LABOR MANAGEMENT - SERVICES ADMIN.
U.S. DEPT. OF LABOR
WASHINGTON, D.C.

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