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December 7, 2005

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

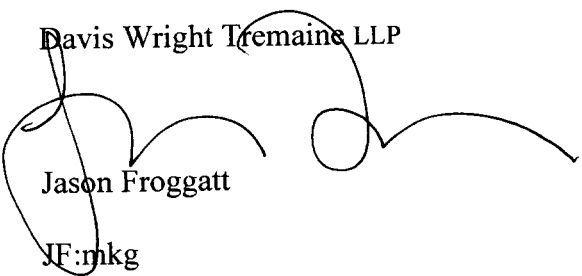
Re: Top Hat Plan Exemption Statement

Enclosed please find the Top Hat Plan Exemption Statement required by DOL Reg. § 2520.104-23 for The BoxMaker, Inc., Executive Deferred Compensation Plan.

Please contact me if you have any questions.

Very truly yours,

Davis Wright Tremaine LLP



Jason Froggatt

JF:nkg

Enclosure

cc: Mr. Dwight Sawtell (by email)

TOP-HAT PLAN EXEMPTION STATEMENT UNDER DOL REG. 2520.104-23

THE BOXMAKER, INC. EXECUTIVE DEFERRED COMPENSATION PLAN

Name and Address of Employer: The BoxMaker, Inc., 6112 South 190th Street, Kent, Washington 98032.

Employer Identification Number: 91-1150263

Declaration: The employer maintains The BoxMaker, Inc. Executive Deferred Compensation Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The employer will furnish plan documents, if requested by the DOL.

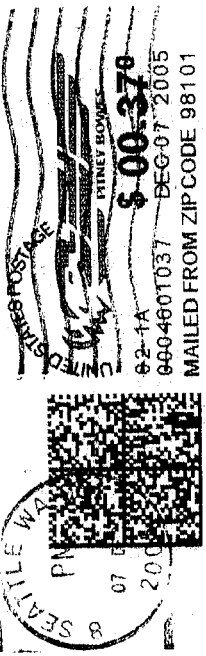
Number of Such Plans: One.

Number of Employees in the Plan: Eleven.

LAWYERS

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