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NORTHWEST ATLANTIC

March 13, 2006

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

**RE: Top Hat Plan Exemption**  
NWAP II, Inc.  
10500 NE 8<sup>th</sup> St, Suite 725  
Bellevue, WA 98004  
**(EIN: 56-2392643)**

Dear Department of Labor:

This letter notifies you that NWAP II, Inc. has established a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Benefits under the plan are paid from the general assets of the company.

As allowed under DOL Regulation 2520.104-23, NWAP II, Inc. hereby elects the alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title I or ERISA.

Approximately 11 employees are eligible to participate in the plan. NWAP II, Inc. maintains no other "top hat" plan described in DOL Regulations 2520.104-23.

This Statement is filed within 120 days of the date the plan is effective. Please feel free to contact the undersigned if you require a copy of the plan documents or any further information.

Sincerely,

*David Messner*  
*Senior Vice President*

10500 N.E. 8TH STREET, SUITE 725  
BELLEVUE, WA 98004  
TEL: (425) 462-2061  
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