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SAALFELD GRIGGS_{PC}

May 15, 2006

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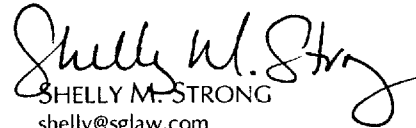
Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue NW
Washington DC 20210

Re: Employer Name: Garten Services, Inc.
 Employer Address: 3334 Industrial Way NE
 Salem, OR 97303
 Employer EIN: 93-0582004

Dear Sir or Madam:

Pursuant to DOL Reg. 2520.104-23, enclosed please find a Labor Department Statement regarding the above-referenced the above-referenced matter.

Sincerely,


SHELLY M. STRONG
shelly@sglaw.com
Voice Message #371

SMS:als
Enclosures
cc: Pamela Best (w/o encl.)

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Salem-Bend
www.sglaw.com

Park Place, Suite 300 Post Office Box 470 tel 503 399-1070
250 Church Street SE Salem, Oregon 97308 fax 503 371-2927

LABOR DEPARTMENT STATEMENT

TO: Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue NW
Washington DC 20210

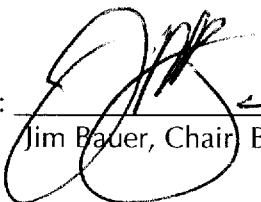
FROM: Employer Name: Garten Services, Inc.
Employer Address: 3334 Industrial Way NE
Salem, OR 97303
EIN: 93-0582004

RE: Deferred Compensation Agreements

The above-named employer maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The above-named employer maintains one such plan for one of its employees.

DATED this 29th day of March, 2006.

EMPLOYER:
GARTEN SERVICES, INC.

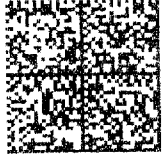
By:  _____
Jim Bauer, Chair, Board of Directors



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MAILED FROM ZIP CODE 97301



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