

2520062760483

06 JUN 27 PM 11:58

A Consulting Structural and Civil Engineering Corporation

**COUGHLIN PORTER LUNDEEN**

June 8, 2006

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

RE: Coughlin Porter Lundeen Nonqualified Deferred Compensation Plan (the "Plan")

To Whom it May Concern:

This letter is intended to comply with Department of Labor Regulation Section 2520.104-23. I hereby declare that Coughlin Porter Lundeen, Inc. (the "Corporation") maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees ("top-hat plan"). The Corporation maintains 1 top-hat plan covering 6 employees.

The Corporation's EIN is 91-1649906. We would be happy to provide you with a copy of the plan document should you so request. Please direct such enquiries to my attention.

Sincerely,



Terry Lundeen  
Principal, Coughlin Porter Lundeen, Inc.

SEATTLE WA 98101

13 JUN 2006 PM 153

0474 \$00.390

7178 MAILED FROM SEATTLE WA 98101

Secretary of Labor

Top Hat Plan Exemption

Employee Benefits Security Administration

Room N-1513

US Dept of Labor

200 Constitution Ave NW

Washington, DC 20210

2021070000

08 JUN 20 AM 4:47

COUGHLIN PORTER LUNDEEN

413 PINE STREET SUITE 300 SEATTLE WA 98101