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September 12, 2006

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RECEIVED U.S. DEPT. OF LABOR
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VIA CERTIFIED MAIL
RETURN RECEIPT REQUESTED

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

Re: Idaho Timber, LLC

Dear Sir or Madam:

Enclosed for filing with the Secretary of Labor is a statement satisfying the alternate form of compliance with the reporting and disclosure requirements of Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974. This statement is intended to fulfill the requirements set forth in Department of Labor Regulation Section 2520.104-23 with respect to the Idaho Timber Management Incentive Plan.

If you have any questions, please call me at the above number.

Sincerely,

SNELL & WILMER L.L.P.



Sara R. Van Houten

SRV:kjk
Enclosure
cc: Brad Merrill, Esq. (w/encl.)

IDAHO TIMBER, LLC

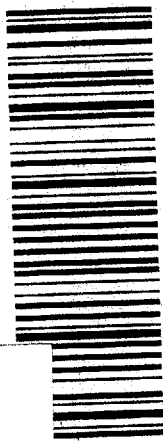
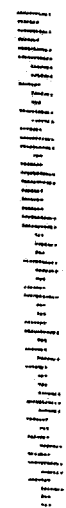
**STATEMENT PURSUANT TO DEPARTMENT OF LABOR
REGULATIONS SECTION 2520.104-23**

Idaho Timber, LLC (“Employer”) hereby submits the following information to the Secretary of Labor for the Idaho Timber Management Incentive Plan (“Plan”) that Employer adopted for employees who are part of a select group of management or highly compensated employees.

1. Name and address of employer:

Idaho Timber, LLC
1229 North Orchard Street, Suite 330
Boise, Idaho 83706
2. Employer identification number assigned by the Internal Revenue Service:

82-0347870
3. The Employer adopted a plan for the purpose of providing supplemental deferred compensation for a select group of management or highly compensated employees payable out of its general assets.
4. The Employer maintains one such plan – the Idaho Timber Management Incentive Plan.
5. The Plan covers fifteen (15) employees.



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To:

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