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May 22, 2007

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue NW
Washington, DC 2021

RE: Employer Name: Saalfeld Griggs PC
 Employer Address: 250 Church St. SE, Ste. 300
 Salem, OR 97301
 Employer EIN: 93-0877291

Dear Sir or Madam:

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

Sincerely,

RANDALL W. COOK
rcook@sglaw.com
Voice Message #367

RWC:als
Enclosure

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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: Saalfeld Griggs PC
Employer Address: 250 Church Street SE Ste 300
Salem, OR 97301
EIN: 93-0877291

RE: Salary Continuation Agreements

The above-named employer maintains plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The above-named employer maintains 11 such plans for 11 employees.

DATED this 22nd day of May, 2007.

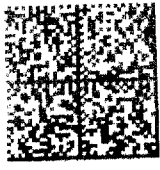
SAALFELD GRIGGS PC

By: 
Randall W. Cook, Vice President

CERTIFIED MAIL™



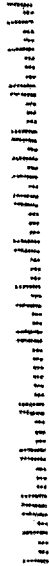
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SAALFELD GRIGGS^{PC}

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Washington, DC 2021



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