

2520080800651



MILLER NASH^{LLP}
ATTORNEYS AT LAW

PORTLAND, OREGON
SEATTLE, WASHINGTON
VANCOUVER, WASHINGTON
CENTRAL OREGON
WWW.MILLERNASH.COM

3100 U.S. Bancorp Tower
111 S.W. Fifth Avenue
Portland, Oregon 97204-3699
office 503.224.5858
FAX 503.224.0155

Victoria L. Macpherson
Counsel
tory.macpherson@millernash.com
(503) 205-2363 direct line

May 10, 2007

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

Subject: Louisiana-Pacific Corporation

Dear Sir or Madam:

Enclosed is the statement required by 29 CFR Section 2520.104-23 with respect to nonqualified deferred compensation plans maintained by the subject employer.

Very truly yours,

Victoria L. Macpherson
Counsel

cc w/enc: Mr. Anton C. Kirchhof
Ms. Angie Komin

07 JUN -4 PM 1:03

To:

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

From:

Employer: Louisiana-Pacific Corporation

Employer Identification Number: 93-0609074

Address: 805 S.W. Broadway
Portland, Oregon 97205

This document constitutes the statement required by 29 CFR Section 2520.104-23 to be filed with the Secretary of Labor with respect to nonqualified deferred compensation plans maintained by the above employer.

The employer currently maintains four nonqualified deferred compensation plans, primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

The number of employees in each plan is as follows:

Louisiana-Pacific Corporation 2004 Executive Deferred Compensation Plan:	26
Louisiana-Pacific Corporation Supplemental Executive Retirement Plan:	5
ABTco, Inc. Supplemental Benefit Plan No. 1:	1
ABTco, Inc. Supplemental Benefit Plan No. 2:	1

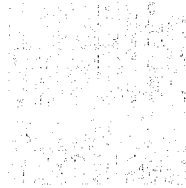
By: C. Anna Harris
Title: Vice President, Human Resources
Date: 5/2/07



MILLER NASH

ATTORNEYS AT LAW

3000 S. Broadway Tower
Portland, Oregon 97204-6899



Faded text, possibly a header or address, including "U.S. DEPARTMENT OF LABOR" and "OFFICE OF EMPLOYEE BENEFITS SECURITY ADMINISTRATION".

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

