

May 29, 2007

CERTIFIED MAIL RETURN RECEIPT REQUESTED

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Re: Sun Forest Construction, Ltd. Omnibus Incentive Compensation Plan

Dear Sir or Madam:

Sun Forest Construction, Ltd (the "Company") is filing this notice on the Sun Forest Construction, Ltd. Omnibus Incentive Compensation Plan (the "Plan") pursuant to Department of Labor Regulation § 2520.104-23. The Company maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The Plan currently covers 106 employees.

The Company's address is 209 NE Greenwood Ave, Bend, OR, 97701 and the Company's Employer Identification Number is 93-0182547

Sincerely,

Scott F. Crane

Certified Mail No.: 7007 0220 0002 8627 2041

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SUN FOREST

CONSTRUCTION, LTD.

209 NE Greenwood Ave.
Bend, OR 97701

CERTIFIED MAIL™



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