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DECEMBER 13, 2007

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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: Stock Appreciation Right Plan

Dear Sir or Madam:

LUMBER TRADERS, INC. (the "Company") is filing this notice on the Lumber Traders, Inc. Stock Appreciation Right 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 two employees.

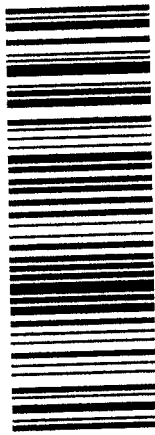
The Company's address is 519 S Peabody Street, Suite 23, Port Angeles, WA 98362, and the Company's Employer Identification Number is 91-1268708.

Sincerely,


PRESIDENT

PLACE STICKER AT TOP OF ENVELOPE TO THE RIGHT
OF THE RETURN ADDRESS. FOLD AT DOTTED LINE
CERTIFIED MAIL™

LUMBER TRADERS, INC.
519 S. PEABODY ST.
SUITE 23
PORT ANGELES, WA 98362



7007 1490 0005 0121 6557



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20210

U.S. POSTAGE
PAID
PORT ANGELES, WA
98362
DEC 20 4 07
AMOUNT

\$9.40
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**RETURN RECEIPT
REQUESTED**

TOP HAT PLAN EXEMPTION
EMPLOYEE BENEFITS SECURITY ADMINISTRATION
ROOM N-564A
U.S. DEPARTMENT OF LABOR
200 CONSTITUTION AVENUE, N.W.
WASHINGTON, D.C. 20210