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January 29, 2008

**CERTIFIED MAIL - RETURN RECEIPT REQUESTED**  
**RECEIPT NO. 7007 0710 0000 0565 9823**

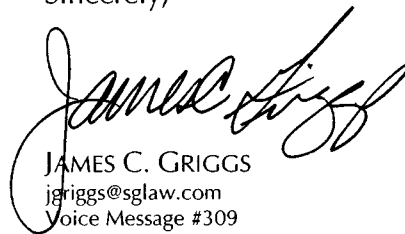
Top Hat Plan Exemption  
Pension and Welfare Benefits Administration  
Room N-1513  
U.S. Department of Labor  
200 Constitution Avenue NW  
Washington DC 20210

Re: Top Hat Plan Statement (Schreiner's Gardens, Inc.)  
Our File No. 17128

Dear Sir or Madam:

Enclosed please find a Labor Department Statement which I am filing on behalf of Schreiner's Gardens, Inc., an Oregon corporation, pursuant to D.O.L. Reg. §2520.104-23. If you have any questions regarding the filing of this document, please contact me.

Sincerely,



JAMES C. GRIGGS  
jgriggs@sglaw.com  
Voice Message #309

JCG:jw  
Enclosure

cc: Schreiner's Gardens, Inc.

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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: Schreiner's Gardens, Inc.  
  
Employer Address: 3625 Quinaby Road NE  
Salem, OR 97303  
  
EIN: 93-0481985

**RE:** Non-Qualified Deferred Compensation

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 five such plans for five employees.

DATED this 4 day of January, 2008.

**SCHREINER'S GARDENS, INC.**

By: David J. Schreiner  
David J. Schreiner, President

