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STEVEN D. WOODLAND
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April 1, 2008

BY CERTIFIED MAIL
RETURN RECEIPT REQUESTED

U.S. Department of Labor
Employee Benefits Security Administration
Top Hat Plan Exemption
200 Constitution Avenue, NW, Suite N-1513
Washington, DC 20210

Re: Intermountain Wood Products, Inc. Top Hat Plan Statement

Dear Secretary of Labor:

Enclosed for filing is a Statement for the Supplemental Retirement Benefits Plan of Intermountain Wood Products, Inc. It is submitted on behalf of the plan's administrator in accordance with Department of Labor Regulation § 2520.104-23.

Intermountain Wood Products, Inc. (the "Company"), formerly Intermountain Lumber Company, filed a Statement with respect to a number of agreements under this plan in 1996. The Company is filing this Statement to clarify that the Company does not consider those agreements as separate top hat plans each covering a single individual, but as part of a single top hat plan covering multiple participants.

If further information is needed with respect to this filing, please let me know.

Very truly yours,

Steven D. Woodland

Steven D. Woodland

Enclosure
cc: Ben Banks

STATEMENT
TO THE
U.S. DEPARTMENT OF LABOR

Intermountain Wood Products, Inc. maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The following information is submitted pursuant to Department of Labor Regulations § 2520.104-23:

1. Number of plans: 1

2. Number of participants in each plan: 25

3. Employer information:

   (a) Name: Intermountain Wood Products, Inc.

   (b) Address: 1948 South West Temple
   Salt Lake City, Utah 84115

   (c) Employer ID No: 87-0142510

Dated: March 31, 2008

INTERMOUNTAIN WOOD PRODUCTS, INC.

By: Ben E Bu

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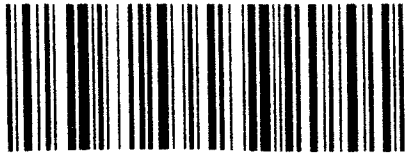

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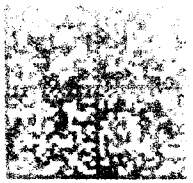

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STOEL RIVES LLP
ATTORNEYS AT LAW

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Salt Lake City, Utah 84111

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