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DEPARTMENT OF LABOR STATEMENT

April 21, 2008

Office of Pension and Welfare Programs  
Labor Management Services Administration  
U. S. Department of Labor  
Washington, DC 20216

FROM: Eastwood Management Corporation  
P.O. Box 889  
Blacksburg, Virginia 24063  
EIN: 54-1172523

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

The employer currently maintains certain nonqualified deferred compensation plans for certain key employees who are a select group of management or who are highly compensated.

The number of employees in the plans are currently fifteen (15).

The above employer is willing to furnish documents, if any, with respect to the above plan if requested by the Secretary of Labor.

EASTWOOD MANAGEMENT CORPORATION

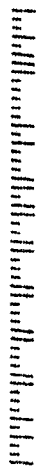
By: Edward A. Baker  
Title: VIC - PRESIDENT

P.O. Box 889 Blacksburg, Va.

ZIP 24063-0889

OFFICE OF PENSION & WELFARE PROGRAMS  
LABOR MANAGEMENT SERVICES ADMINISTRATION  
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