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December 4, 2012

VIA CERTIFIED MAIL

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

On behalf of Deeny Construction Company, Inc., we are filing the top-hat statement required under DOL Reg. §2520.104-23 as to the Deeny Construction Company, Inc. Deferred Compensation and Supplemental Retirement Plan for Key Employees.

Name of Employer: Deeny Construction Company, Inc.

Employer address: 2545 Rainier Avenue South, Seattle, WA 98144

Employer EIN: 91-0790331

Declaration as to Top-Hat Status: The employer maintains the plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Number of Plans: One

Number of Employees in Plan: Six

Please direct any questions concerning this filing to the undersigned.

Sincerely,

THORSON BARNETT & McDONALD, P.C.



William D. Whitman

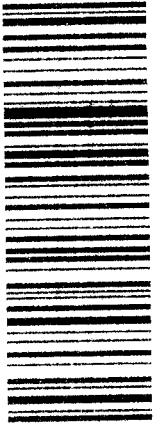
WDW/dg

cc: Jon Deeny
Jim Erne, CPA

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