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January 30, 2013

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

2013 FEB - 5 PM 1:05

Re: Rexius Forest By-Products, Inc. Deferred Compensation Plan

This statement is provided pursuant to 29 CFR § 2520.104-23(b).

EMPLOYER INFORMATION:

Rexius Forest By-Products, Inc.
1275 Bailey Hill Road
Eugene, Oregon 97402-3002
EIN: 93-0925466

DECLARATIONS:

1. The Employer has established the Rexius Forest By-Products, Inc. Deferred Compensation Plan for the purpose of providing deferred compensation benefits for a select group of management or highly compensated employees.
2. The Employer maintains only one such plan. The plan will initially cover two employees.

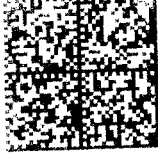
By: 
Walter W. Miller, Authorized Attorney

WWM:keo



SCHWABE, WILLIAMSON & WYATT
ATTORNEYS AT LAW

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