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WILLIAM D. WHITMAN

March 17, 1997

Top Hat Plan Exemption
Pension & Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue N.W.
Washington, D.C. 20210

This statement is made in compliance with Labor Regulations Section 2520.104-23. The information required by this Labor Regulation is set forth below.

Western Wood Preserving Co.
P. O. Box 1250
Sumner, WA 98390
Tax I.D. No. 91-0868224

The employer maintains this plan primarily for the purposes of providing deferred compensation for a select group of management or highly compensated employees. The employer maintains one deferred compensation plan with one employee participating in the plan.


William D. Whitman

WDW:sr

cc: Western Wood Preserving Co.

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