

STATEMENT

The purpose of this Statement is to qualify for the select group exemption under ERISA for deferred bonuses. The following information about the employer is submitted:

Delta Fire, Inc.
14795 SW 72nd Avenue
Portland, OR 97224

EIN: 93-0950479

I declare that Delta Fire, Inc. maintains the plan primarily for the purpose of providing deferred bonuses for a select group of management or highly-compensated employees. The deferred bonus plan has eight employees participating.

DATED this 26 day of February, 1997.

DELTA FIRE, INC.

By: Andrew G. Cartales
Andrew G. Cartales, President