

J.L. SMITH COMPANY

March 11, 1997

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

2520190031749

Re: J.L. Smith Company Deferred Compensation Plan

Dear Secretary:

Pursuant to Section 2520.104-23 of the Department of Labor's Regulations, this letter will serve as notice that, with respect to the J.L. Smith Company Deferred Compensation Plan (the "Plan"), the undersigned intends to utilize the alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 ("ERISA"), which alternative form of compliance is provided in the aforesaid Regulations Section.

Pursuant to Regulations Section 2520.104-23(b), the following information is provided:

1. J.L. Smith Company
1320 N. 16th Avenue, Suite A
Yakima, Washington 98902
2. EIN: 91-0683791
3. The Employer hereby states that it maintains the Plan primarily for the purpose of providing deferred compensation for one key employee, who is a part of a select group of management.

Pursuant to Regulations Section 2520.104-23(b)(2), the Employer will provide Plan documents, if any, to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

Very truly yours,

By: 
Mark Smith
J.L. Smith Company

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