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2520162670031

August 24, 2016

VIA CERTIFIED MAIL-RETURN RECEIPT REQUESTED

U.S. Department of Labor
Employee Benefits Security Administration
Top-Hat Plan Exemption
200 Constitution Avenue NW, N-1515
Washington, DC 20210

Re: Top-Hat Statement for Regal West Corporation

On behalf of Regal West Corporation, we are filing the top-hat statement required under DOL Reg. §2520.104-23 as to the Regal West Corporation Deferred Compensation Plan (the "Plan"):

Name of Employer: Regal West Corporation

Employer Address: 6500 26th Street East
Fife, WA 98424

Employer EIN: 91-1372062

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: Four

Please direct any questions concerning this filing to the undersigned.

Sincerely,

THORSON BARNETT & McDONALD, P.C.



William D. Whitman

WDW/dg

cc: Melissa Hortsch

2016 SEP -8 PM 4:17
EBSA/PUBLIC DISCLOSURE

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