

AMERICAN TIMBER CO.

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President
KURT LARSON

Vice President
WARREN SPARLING

Secretary/Treasurer
TOM LARSON

May 23, 2005

Workers' Compensation Court
of the State of Montana
P. O. Box 537
Helena, MONTANA 59624-0537

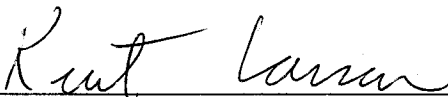
RE: WCC No. 2003-0840 and WCC No. 2000-0222

(Satterlee)
To Whom It May Concern:

American Timber Company went out of business in 2000. At that time, we destroyed all files that were older than 10 years and, therefore, have no way of determining if we are affected by these cases or not as we were self insured prior to 1990.

If there is any further information we can provide, please let us know.

Sincerely,


KURT LARSON, PRESIDENT
AMERICAN TIMBER COMPANY