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EBSA/PUBLIC INSURANCE
2012 APR 30 PM 2:59

April 25, 2012

Top-Hat Plan Exemption EBSA
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

FROM: Squire & Company, P.C.
1329 South 800 East
Orem, UT 84097
EIN: 87-0343246

This document constitutes the statement required by Labor Regulation §2520.104-23, 29 CFR, to be filed with the Secretary of Labor in respect to nonqualified deferred compensation plans maintained by the above employer.

The employer currently maintains eleven (11) nonqualified deferred compensation plans for executives who are a select group of management or who are highly compensated. The number of employees in each plan is one.

The above employer is willing to furnish documents, if any, with respect to the above plan if requested by the Secretary of Labor.

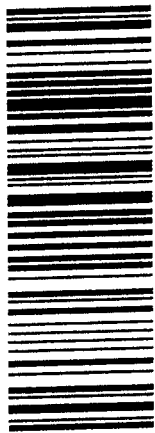
Respectfully,

By: *K. Tim Larsen, CPA*
K. Tim Larsen, CPA - President

CERTIFIED MAIL

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