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Admitted in Oregon and  
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December 20, 2012

Certified and Registered  
Mail Return Receipt  
Requested

Top Hat Plan Exemption  
Employee Benefits Security Administration  
Room N-1513  
US Department of Labor  
200 Constitution Ave. NW  
Washington DC 20210

2012 DEC 27 PM 4:29

Re: APCON, Inc. Incentive Compensation Plan

**DECLARATION OF MAINTENANCE OF TOP HAT PLAN**

This letter is to inform you that APCON, Inc., 9255 SW Pioneer Court, Wilsonville, OR 97070, EIN #: 93-1166552 has adopted and maintains an incentive compensation plan to provide deferred compensation for a select group of management and highly compensated employees. There is one (1) plan that benefits one (1) employee.

Very truly yours,

BUCKLEY LAW P.C.

Laura L. Hammond

**CIRCULAR 230 NOTICE:** To comply with recent IRS rules, we must inform you that this letter, if it contains advice relating to federal taxes, was not intended or written to be used, and it cannot be used, for the purpose of avoiding penalties that may be imposed under federal tax law. Under these rules, a taxpayer may rely on professional advice to avoid federal tax penalties only if that advice is reflected in a comprehensive tax opinion that conforms to stringent requirements under federal law. Please contact me if you would like to discuss our preparation of an opinion that conforms to these new rules.

**B** BUCKLEY LAW P.C.

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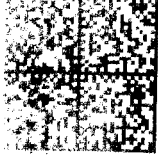
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