

BUNKER, CLARK, WINNELL & NUORALA, P. C.

CERTIFIED PUBLIC ACCOUNTANTS

2301 Mitchell Park Drive ■ Petoskey, Michigan 49770

(231) 347-3963 ■ Fax: (231) 347-5509 ■ E-mail: cpa@bcwncpa.com

May 2, 2014

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

Re: Bunker, Clark, Winnell & Nuorala, P.C.
 2301 Mitchell Park Drive
 Petoskey, Michigan 49740
 EIN: 38-2666112

Ladies and Gentlemen:

As required by 29 CFR Section 2920.104-23, Bunker, Clark, Winnell & Nuorala, P.C. (the "Company") is filing this notice with the Secretary of Labor regarding the Salary Continuation Plan for Karen L. Clark ("Clark") that it has established pursuant to that certain Stock Redemption Agreement dated January 1, 2014, between Clark and the Company (the "Plan").

The Company has established the Plan primarily for the purpose of providing continuation of salary for Clark, who is a member of a select group of management and who is highly compensated.

Very truly yours,

BUNKER, CLARK, WINNELL & NUORALA, P.C.
 a Michigan professional corporation

By: Todd C. Winnell, CPA
 TODD C. WINNELL, President

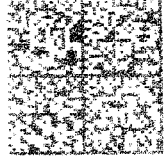
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 BUNKER, CLARK, WINNELL & NUORALA, P.C.

CERTIFIED MAILSM

DICKINSON WRIGHT PLLC
4800 FASHION SQUARE BLVD, SUITE 300
SAGINAW, MI 48604-2603
drm

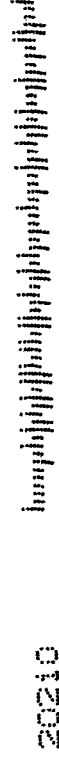


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*Top Hat Plan Exemption
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Washington, D.C. 20210*



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