



HEADQUARTERS
1957 Fescue Street SE
Albany, Oregon 97322
866-791-8140

April 1, 2014

VIA CERTIFIED MAIL

United States Department of Labor
Employee Benefits Security Administration
Top Hat Plan Exemption
200 Constitution Ave., N.W., Ste N-1513
Washington, D.C. 20210

2014 MAY 13 PM 5:00
EBSA/PUBLIC AFFAIRS

1. RE: CONCEPT SYSTEMS, INC. SUPPLEMENTAL EXECUTIVE RETIREMENT PLAN

Dear Sir or Madam:

In accordance with Department of Labor Regulation § 2520.104-23, this letter will serve as the alternative method of compliance with the reporting and disclosure requirements of Part I of Title I of the Employee Retirement Income Security Act of 1974, as amended, for a pension plan for a select group of management or highly compensated employees.

1. Concept Systems, Inc. (the "Sponsor"), an Oregon corporation, maintains and sponsors a nonqualified Supplemental Executive Retirement Plan (the "Plan").
2. The address of the Sponsor is 1957 Fescue St SE, Albany, OR 97322.
3. The employer identification number assigned by the Internal Revenue Service to the Sponsor is 93-1291675.
4. The Sponsor declares it maintains the following plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. There are 3 employees participating in the Plan.
6. A copy of the plan document will be furnished upon request.

Sincerely,

Ed Diehl
Co-Chief Executive Officer

REGIONAL OFFICES

Albany, Oregon
Seattle, Washington

Charlotte, North Carolina
Denver, Colorado



CONCEPT SYSTEMS INC
1957 FESCUE STREET SE • ALBANY, OR 97322

CERTIFIED MAIL



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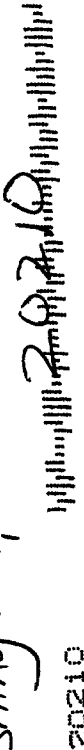


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Washington, DC

RETURN RECEIPT
REQUESTED



20210