

2520140934353



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Portland, Oregon 97204
503.221.1440

Michael J. Millender

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August 27, 2014

VIA CERTIFIED MAIL
7004 1160 0001 3445 8732

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

EBSA/PUBLIC DISCLOSURE
2014 SEP -4 PM 4:13

Dear Sir or Madam:

Enclosed is a Top Hat Plan Filing on behalf of Cadet Manufacturing Company (the "Company"). Kindly acknowledge receipt of this filing by date-stamping the enclosed copy of the Top Hat Plan Filing and returning it to me in the enclosed, stamped envelope.

The Company submitted the Top Hat Plan Filing by certified mail on or about July 18, 2014 but did not retain proof of mailing. I am therefore resubmitting the filing to avoid any question that the filing was timely made.

Sincerely yours,

Michael J. Millender
Michael J. Millender (jeh)

MJM/jeh
Enclosures

034246/00001/5689855v1



July 18, 2014

VIA CERTIFIED MAIL
7004 1160 0001 3445 8732

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

Re: Cadet Manufacturing Company – Top Hat Plan Filing

Dear Sir or Madam:

Pursuant to Department of Labor Regulation § 2520.104-23, this statement is being filed by Cadet Manufacturing Company (the "Company") to inform the Secretary of Labor that the Company has adopted the Cadet Manufacturing Company Stock Appreciation Rights Plan (the "Plan"), an unfunded plan of deferred compensation maintained by the Company primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The Plan currently covers 4 employees.

The Company's Employer Identification Number is 91-1593365, and its principal address is 2500 West Fourth Plain Boulevard, Vancouver, WA 98660.

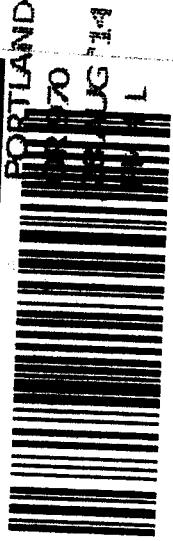
Sincerely yours,



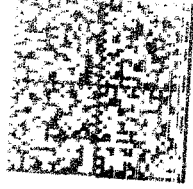
J. H. Johnson
President

TONKON TORP LLP
ATTORNEYS

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888 SW Fifth Avenue
Portland, Oregon 97204



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