



December 31, 2014

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


Re: ERISA Disclosure of Top Hat Plan

To Whom It May Concern:

ICON Enterprises, Inc., a Kansas corporation, with an address of 302 S. 4th Street, Suite 500, Manhattan, Kansas 66502, and an employer identification number of 48-1202104, hereby declares that ICON Enterprises, Inc. maintains a "Top Hat" plan primarily for the purpose of providing deferred compensation for a select group of management employees. ICON Enterprises, Inc. currently has one (1) "Top Hat" plan and there are three (3) employees in said plan.

Please let me know if you would like a copy of ICON Enterprises, Inc.'s "Top Hat" plan or have any additional questions regarding the same.

ICON ENTERPRISES, INC.

By: 
S. Ward Morgan, President and CEO

CORPORATE OFFICE
302 South 4th Street, Suite 500
Manhattan, KS 66502
888.228.2233 + FAX 785.587.8951

+CivicPlus.com

ARTHUR - GREEN LLP

ATTORNEYS AT LAW

801 POYNTZ AVENUE
MANHATTAN, KANSAS 66502

KANSAS CITY

NO 698
14 JAN 15
PM 2 1

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

20210

20210