For	/ee		DMB Nos. 1210-0110 1210-0089						
	tment of the Treasury nal Revenue Service	<b>Benefit Plan</b> This form is required to be filed under sections 104 and 4065 of the Employe				2012			
Department of Labor         Retirement Income Security Act of 1974 (ERISA), and sections 6057(b) and 60           Employee Benefits Security Administration         the Internal Revenue Code (the Code).									
	Complete all entries in accordance with the instructions to the Form 5500-SF.								
Part I	Annual Report Ic	Ientification Informational plan year beginning01/01/2013		and ending 0	4/30/2	2013			
	Ţ.				4/30//				
	urn/report is for:		1 1 7 1	an (not multiemployer)		a one-particip	oant plai	n	
<b>B</b> This ret	urn/report is:		ne final return/report						
an amended return/report X a short plan year return/report (less than 12 months)									
C Check box if filing under:							m		
		special extension (enter description)							
Part II		nation—enter all requested informati	on		41				
1a Name	of plan D CONCRETE SYSTEM	AS INC			1b	Three-digit plan number			
INTEGRATE	D CONCRETE STSTEN	is, inc.				(PN)	0	01	
					1c	Effective date of	f plan		
						01/01/	2004		
	consor's name and addr D CONCRETE SYSTE	ess; include room or suite number (em MS, INC.	ployer, if for a single-e	employer plan)	2b	Employer Identif (EIN) 91-172		Number	
P. O. BOX 1	227 P. O. BOX 1227				2c	Sponsor's telephone number 253-536-1205			
PUYALLUP, WA 98371-0233					2d	Business code ( 23611		ructions)	
<b>3a</b> Plan administrator's name and address Same as Plan Sponsor Name Same as Plan Sponsor Address				Sponsor Address	3b	Administrator's EIN			
4 If the r	name and/or EIN of the p	lan sponsor has changed since the las	t return/report filed fo	r this plan, enter the	4b EIN				
		per from the last return/report.							
a Sponse		de a la seta sta se efficiencia a composición de la seta se esta se esta se esta se esta se esta se esta se est				PN			
-		the beginning of the plan year			5a			12	
		the end of the plan year			5b			(	
		count balances as of the end of the pla			5c			(	
_		luring the plan year invested in eligible					XY	/es 🗌 No	
		ne annual examination and report of an							
		See instructions on waiver eligibility an					XY	res No	
		er line 6a or line 6b, the plan cannot							
		incomplete filing of this return/repo							
SB or Sche		r penalties set forth in the instructions, signed by an enrolled actuary, as well tte.							
SIGN	Filed with authorized/va	lid electronic signature.	05/28/2013	AMANDA NELSON					
HERE	Signature of plan adr	• • • • • • • • • • • • • • • • • • •				gning as plan adn	ninistrat	or	
SIGN						у <u>у</u> старити и и и и			
HERE	Signature of omploye	v/nlan sponsor	Date	Entor name of individu	ial cid	ning as amployo	r or plar	cooncor	
Preparer's	Signature of employe name (including firm nar	ne, if applicable) and address; include		Enter name of individu		parer's telephone			

Part III Financial Information								
7 Plan Assets and Liabilities		(a) Beginning of Yea	r			(b) End of Year		
a Total plan assets	. 7a	1026	4			0		
<b>b</b> Total plan liabilities	. 7b							
C Net plan assets (subtract line 7b from line 7a)	. 7c	10264			0			
8 Income, Expenses, and Transfers for this Plan Year		(a) Amount				(b) Total		
a Contributions received or receivable from:	0-(4)							
(1) Employers	. 8a(1)							
(2) Participants	. 8a(2) . 8a(3)							
(3) Others (including rollovers) b Other income (loss)	. 8b	48	0					
C Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c	40	0			490		
<b>d</b> Benefits paid (including direct rollovers and insurance premiums	. 60					480		
to provide benefits)	. 8d	1074	4					
e Certain deemed and/or corrective distributions (see instructions)	. 8e							
f Administrative service providers (salaries, fees, commissions)	. 8f							
g Other expenses	. 8g							
h Total expenses (add lines 8d, 8e, 8f, and 8g)	. 8h					10744		
i Net income (loss) (subtract line 8h from line 8c)	. 8i					-10264		
j Transfers to (from) the plan (see instructions)	. 8j							
2E       2G       2J       2K       3D       2F         b       If the plan provides welfare benefits, enter the applicable welfare fee         Part V       Compliance Questions	eature codes	from the List of Plan Charac	cterist	ic Cod	es in the	e instructions:		
10 During the plan year:				Yes	No	Amount		
<ul> <li>a Was there a failure to transmit to the plan any participant contribu 29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fidu</li> </ul>				100		Amount		
		tion Program)	10a		Х			
<ul> <li>b Were there any nonexempt transactions with any party-in-interest on line 10a.)</li> </ul>	t? (Do not inc	lude transactions reported	10a 10b		x x			
<b>b</b> Were there any nonexempt transactions with any party-in-interest on line 10a.)	t? (Do not inc	lude transactions reported	10b	X		55000		
<b>b</b> Were there any nonexempt transactions with any party-in-interest on line 10a.)	t? (Do not inc	lude transactions reported		X		55000		
<ul> <li>b Were there any nonexempt transactions with any party-in-interest on line 10a.)</li> <li>c Was the plan covered by a fidelity bond?</li> <li>d Did the plan have a loss, whether or not reimbursed by the plan's</li> </ul>	fidelity bond fidelity bond	, that was caused by fraud or an insurance carrier, s under the plan? (See	10b 10c	X	X	55000		
<ul> <li>b Were there any nonexempt transactions with any party-in-interest on line 10a.)</li> <li>c Was the plan covered by a fidelity bond?</li> <li>d Did the plan have a loss, whether or not reimbursed by the plan's or dishonesty?</li> <li>e Were any fees or commissions paid to any brokers, agents, or oth insurance service or other organization that provides some or all or the provides some or the provides some or all or the provides some or the provides so</li></ul>	t? (Do not inc fidelity bond ner persons b of the benefit	that was caused by fraud by an insurance carrier, s under the plan? (See	10b 10c 10d	X	× ×	55000		
<ul> <li>b Were there any nonexempt transactions with any party-in-interest on line 10a.)</li> <li>c Was the plan covered by a fidelity bond?</li> <li>d Did the plan have a loss, whether or not reimbursed by the plan's or dishonesty?</li> <li>e Were any fees or commissions paid to any brokers, agents, or oth insurance service or other organization that provides some or all o instructions.)</li> </ul>	t? (Do not inc fidelity bond ner persons b of the benefit n?	that was caused by fraud by an insurance carrier, s under the plan? (See	10b 10c 10d 10e 10f	X	× × ×	55000		
<ul> <li>b Were there any nonexempt transactions with any party-in-interest on line 10a.)</li> <li>c Was the plan covered by a fidelity bond?</li> <li>d Did the plan have a loss, whether or not reimbursed by the plan's or dishonesty?</li> <li>e Were any fees or commissions paid to any brokers, agents, or oth insurance service or other organization that provides some or all o instructions.)</li> <li>f Has the plan failed to provide any benefit when due under the plan</li> </ul>	t? (Do not inc fidelity bond ner persons b of the benefit as of year end (See instruct	that was caused by fraud by an insurance carrier, s under the plan? (See 1.)	10b 10c 10d 10e	×	x x x x x	55000		
<ul> <li>b Were there any nonexempt transactions with any party-in-interest on line 10a.)</li> <li>c Was the plan covered by a fidelity bond?</li> <li>d Did the plan have a loss, whether or not reimbursed by the plan's or dishonesty?</li> <li>e Were any fees or commissions paid to any brokers, agents, or oth insurance service or other organization that provides some or all o instructions.)</li> <li>f Has the plan failed to provide any benefit when due under the plan</li> <li>g Did the plan have any participant loans? (If "Yes," enter amount a h If this is an individual account plan, was there a blackout period?</li> </ul>	t? (Do not inc fidelity bond ner persons b of the benefit as of year end (See instruct he required n	that was caused by fraud by an insurance carrier, s under the plan? (See 1.)	10b 10c 10d 10e 10f 10g	×	x x x x x x x	55000		
<ul> <li>b Were there any nonexempt transactions with any party-in-interest on line 10a.)</li> <li>c Was the plan covered by a fidelity bond?</li> <li>d Did the plan have a loss, whether or not reimbursed by the plan's or dishonesty?</li> <li>e Were any fees or commissions paid to any brokers, agents, or oth insurance service or other organization that provides some or all o instructions.)</li> <li>f Has the plan have any participant loans? (If "Yes," enter amount a Did the plan have any participant loans? (If "Yes," enter amount a If this is an individual account plan, was there a blackout period? 2520.101-3.)</li> <li>i If 10h was answered "Yes," check the box if you either provided the exceptions to providing the notice applied under 29 CFR 2520.10</li> </ul>	t? (Do not inc fidelity bond ner persons b of the benefit as of year end (See instruct he required n	that was caused by fraud by an insurance carrier, s under the plan? (See 1.)	10b 10c 10d 10e 10f 10g 10h	×	x x x x x x x	55000		
<ul> <li>b Were there any nonexempt transactions with any party-in-interest on line 10a.)</li> <li>c Was the plan covered by a fidelity bond?</li> <li>d Did the plan have a loss, whether or not reimbursed by the plan's or dishonesty?</li> <li>e Were any fees or commissions paid to any brokers, agents, or oth insurance service or other organization that provides some or all o instructions.)</li> <li>f Has the plan have any participant loans? (If "Yes," enter amount a lif this is an individual account plan, was there a blackout period? 2520.101-3.)</li> <li>i If 10h was answered "Yes," check the box if you either provided the exceptions to providing the notice applied under 29 CFR 2520.10</li> <li>Part VI Pension Funding Compliance</li> </ul>	t? (Do not inc fidelity bond ner persons k of the benefit as of year end (See instruct he required n 1-3	Iude transactions reported , that was caused by fraud oy an insurance carrier, s under the plan? (See 	10b 10c 10d 10e 10f 10g 10h 10i	Schec	X X X X X X X X	(Form		
<ul> <li>b Were there any nonexempt transactions with any party-in-interest on line 10a.)</li> <li>c Was the plan covered by a fidelity bond?</li> <li>d Did the plan have a loss, whether or not reimbursed by the plan's or dishonesty?</li> <li>e Were any fees or commissions paid to any brokers, agents, or oth insurance service or other organization that provides some or all o instructions.).</li> <li>f Has the plan have any participant loans? (If "Yes," enter amount a Did the plan have any participant loans? (If "Yes," enter amount a If this is an individual account plan, was there a blackout period? 2520.101-3.).</li> <li>i If 10h was answered "Yes," check the box if you either provided the exceptions to providing the notice applied under 29 CFR 2520.10</li> <li>Part VI Pension Funding Compliance</li> <li>11 Is this a defined benefit plan subject to minimum funding requirem 5500) and line 11a below)</li> </ul>	t? (Do not inc fidelity bond ner persons b of the benefit an? (See instruct he required n 1-3 nents? (If "Ye	Iude transactions reported , that was caused by fraud by an insurance carrier, s under the plan? (See 1.)	10b 10c 10d 10e 10f 10g 10h 10i	Schec	X X X X X X X X	(Form		
<ul> <li>b Were there any nonexempt transactions with any party-in-interest on line 10a.)</li> <li>c Was the plan covered by a fidelity bond?</li> <li>d Did the plan have a loss, whether or not reimbursed by the plan's or dishonesty?</li> <li>e Were any fees or commissions paid to any brokers, agents, or oth insurance service or other organization that provides some or all o instructions.)</li> <li>f Has the plan have any participant loans? (If "Yes," enter amount a lif this is an individual account plan, was there a blackout period? 2520.101-3.)</li> <li>i If 10h was answered "Yes," check the box if you either provided the exceptions to providing the notice applied under 29 CFR 2520.10</li> <li>Part VI Pension Funding Compliance</li> <li>11 Is this a defined benefit plan subject to minimum funding requirem</li> </ul>	t? (Do not inc fidelity bond ner persons k of the benefit as of year end (See instruct he required n 1-3	Iude transactions reported , that was caused by fraud oy an insurance carrier, s under the plan? (See 	10b 10c 10d 10e 10f 10g 10h 10i	Schec	X X X X X X X Iule SB	(Form		
<ul> <li>b Were there any nonexempt transactions with any party-in-interest on line 10a.)</li> <li>c Was the plan covered by a fidelity bond?</li> <li>d Did the plan have a loss, whether or not reimbursed by the plan's or dishonesty?</li> <li>e Were any fees or commissions paid to any brokers, agents, or oth insurance service or other organization that provides some or all o instructions.)</li> <li>f Has the plan have any participant loans? (If "Yes," enter amount a Did the plan have any participant loans? (If "Yes," enter amount a h If this is an individual account plan, was there a blackout period? 2520.101-3.)</li> <li>i If 10h was answered "Yes," check the box if you either provided the exceptions to providing the notice applied under 29 CFR 2520.10</li> <li>Part VI Pension Funding Compliance</li> <li>11 Is this a defined benefit plan subject to minimum funding requirem 5500) and line 11a below)</li></ul>	t? (Do not inc fidelity bond ner persons b of the benefit as of year end (See instruct he required n 1-3 nents? (If "Ye	Inde transactions reported that was caused by fraud by an insurance carrier, s under the plan? (See in	10b 10c 10d 10e 10f 10g 10h 10i	Schec	X X X X X X X Iule SB	(Form		
<ul> <li>b Were there any nonexempt transactions with any party-in-interest on line 10a.)</li> <li>c Was the plan covered by a fidelity bond?</li></ul>	t? (Do not inc fidelity bond her persons b of the benefit an? (See instruct he required n 1-3 hents? (If "Ye requirement , as applicab ng amortized	lude transactions reported , that was caused by fraud by an insurance carrier, s under the plan? (See 	10b 10c 10d 10e 10f 10g 10h 10i 0 or se	Schec	X X X X X X X Iule SB 11a 302 of E	(Form		
<ul> <li>b Were there any nonexempt transactions with any party-in-interest on line 10a.)</li> <li>c Was the plan covered by a fidelity bond?</li></ul>	t? (Do not inc fidelity bond ner persons b of the benefit as of year end (See instruct he required n 1-3 hents? (If "Ye requirement , as applicab ng amortized	Iude transactions reported , that was caused by fraud , so insurance carrier, , substrated by fraud , that was caused by fraud , that was caused by fraud , so insurance carrier, , so insurance carri	10b 10c 10d 10e 10f 10g 10h 10i 0 or see ctions th	Schec	X X X X X X X X Iule SB ( 11a 302 of E	(Form		

С	Enter the amount contributed by the employer to the plan for this plan year						
d	Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount)	12d					
е	e Will the minimum funding amount reported on line 12d be met by the funding deadline?						
Part	VII Plan Terminations and Transfers of Assets						
13a	Has a resolution to terminate the plan been adopted in any plan year?	X	Yes No				
	If "Yes," enter the amount of any plan assets that reverted to the employer this year	13a		0			
b Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?							
С	If during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan which assets or liabilities were transferred. (See instructions.)	s) to		_			
1	13c(1) Name of plan(s):	13c(2) E	IN(s)	<b>13c(3)</b> PN(s)			
Part	t VIII Trust Information (optional)						

14a Name of trust	14b Trust's EIN

					-				
Form 5500-SF	OMB Nos. 1210- 1210-								
Department of the Treasury Internal Revenue Service	This form is required to be file		2012						
Department of Labor Employee Benefits Security Administration		Retirement Income Security Act of 1974 (ERISA), and sections 6057(b) and 6058(a) the Internal Revenue Code (the Code).							
Pension Benefit Guaranty Corporation	Complete all entries in accor	dance with the instruc	tions to the Form 5500	)-SF.	Inspection				
Part I Annual Report	Identification Information				-				
For calendar plan year 2012 or f	iscal plan year beginning 01	L/01/2013	and ending		04/30/2013				
A This return/report is for:	s return/report is for: 🛛 a single-employer plan 🗌 a multiple-employer plan (not multiemployer)								
B This return/report is:	the first return/report	the final return/report							
			/report (less than 12 mo	onths)					
C Check hav if filing under	DFVC program								
D (II D ) D	special extension (enter description								
and the second	ormation—enter all requested inform	ation		16	These disit				
<b>1a</b> Name of plan Integrated Concrete	Systems Inc			ar	Three-digit plan number				
incegraced concrete	s syscems, me.				(PN) ▶ 001				
a 3				1c	Effective date of plan				
2	24.				01/01/2004				
<b>2a</b> Plan sponsor's name and an Integrated Concrete	ddress; include room or suite number (e e Systems, Inc.	employer, if for a single-	employer plan)	2b	Employer Identification Number (EIN) 91-1729558				
				2c	Sponsor's telephone number				
P. O. Box 1227 P. C	). Box 1227				253-536-1205				
				2d	Business code (see instructions)				
Puyallup	WA 98371-0233				236110				
3a Plan administrator's name a	and address XSame as Plan Sponsor I	Name XSame as Plan	Sponsor Address	3b	Administrator's EIN				
				3c	Administrator's telephone number				
	ne plan sponsor has changed since the umber from the last return/report.	last return/report filed fo	or this plan, enter the	4b	EIN				
a Sponsor's name	amber nom the last return report.			4c	PN				
	s at the beginning of the plan year			5a	12				
b Total number of participant	s at the end of the plan year			5b					
	account balances as of the end of the			50	0				
			<ul> <li>CONTRACTOR CONTRACTOR CONTRACTOR CONTRACTOR</li> </ul>	5c	0 N				
6a Were all of the plan's asse	ts during the plan year invested in eligit	ole assets? (See instruc	tions.)		X Yes No				
<b>b</b> Are you claiming a waiver of	of the annual examination and report of	an independent qualifie	d public accountant (IQ	PA)					
	6? (See instructions on waiver eligibility								
	either line 6a or line 6b, the plan can								
	or incomplete filing of this return/re								
Under penalties of perjury and on SB or Schedule MB completed a belief, it is true, correct, and con	other penalties set forth in the instruction and signed by an enrolled actuary, as w nplete.	ns, I declare that I have vell as the electronic ver	examined this return/report sion of this return/report	oort, ii , and	ncluding, if applicable, a Schedule to the best of my knowledge and				
SIGN Amand	apelom	5/22/13	Amanda Nelson	l					
HERE Signature of plan	administrator	Date	Enter name of individ	ual sig	gning as plan administrator				
SIGN									
HERE Signature of empl	oyer/plan sponsor	Date	Enter name of individ	ual cir	ming as omployer or plan apopear				
Signature of employer/plan sponsor         Date         Enter name of individual signing as employer or plan spon           Preparer's name (including firm name, if applicable) and address; include room or suite number (optional)         Preparer's telephone number (optional)									
For Paperwork Reduction Act Not	ice and OMB Control Numbers, see the in	structions for Form 5500-	SF.		Form 5500-SF (2012)				

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Pa	t III Financial Information		0 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 - 1 -							
7	Plan Assets and Liabilities	· · · ·	(a) Beginning of Year			(b) End of Year			r	
а	Total plan assets	. 7a		1026	54				0	
	Total plan liabilities	. 7b								
С	Net plan assets (subtract line 7b from line 7a)	. 7c		1026	54				0	
8	Income, Expenses, and Transfers for this Plan Year		(a) Amount				(b)	Total		
а	Contributions received or receivable from: (1) Employers	8a(1)					<u></u>			
	(2) Participants	8a(2)	2							
	(3) Others (including rollovers)	8a(3)			it in the					
b	Other income (loss)	8b		48	30					
	Total income (add lines 8a(1), 8a(2), 8a(3), and 8b)	8c			1				480	
d	Benefits paid (including direct rollovers and insurance premiums							1. S. C. S.		
	to provide benefits)	8d		1074	14	XIII I				
	Certain deemed and/or corrective distributions (see instructions)	8e			_			-		
	Administrative service providers (salaries, fees, commissions)	8f								
	Other expenses	8g								
	Total expenses (add lines 8d, 8e, 8f, and 8g)	8h					~		10744	
	Net income (loss) (subtract line 8h from line 8c)	8i							-10264	
	Transfers to (from) the plan (see instructions)	8j								
	t IV Plan Characteristics									
9a	If the plan provides pension benefits, enter the applicable pension $2E$ 2G 2J 2K 3D 2F	feature cod	es from the List of Plan Char	acteris	stic Co	des in	the instru	ctions:		
b	If the plan provides welfare benefits, enter the applicable welfare fe	atura aada	a from the List of Disc. Of							
~	in the plan provides wehate benefits, enter the applicable wehate it	eature code	s from the List of Plan Chara	cterist	ic Cod	les in t	the instruc	tions:		
Part	V Compliance Questions							-		
10	During the plan year:				Yes	No	1	A		
a		tions within	the time period described in		100			Amou	nt	
	29 CFR 2510.3-102? (See instructions and DOL's Voluntary Fidu	iciary Corre	ction Program)	10a		Х				
b	Were there any nonexempt transactions with any party-in-interest on line 10a.)	? (Do not in	clude transactions reported	10b		х				
С	Was the plan covered by a fidelity bond?			10c	Х				55000	
d	Did the plan have a loss, whether or not reimbursed by the plan's or dishonesty?	fidelity bond	d, that was caused by fraud	10d		X				
е	Were any fees or commissions paid to any brokers, agents, or oth	er persons	by an insurance carrier			55		-		
	insurance service or other organization that provides some or all o instructions.)	of the benefi	its under the plan? (See	10e		х	ж. р. Г			
f	Has the plan failed to provide any benefit when due under the pla			10f		Х				
g	Did the plan have any participant loans? (If "Yes," enter amount a	s of vear en	d.)	10g		Х				
h	If this is an individual account plan, was there a blackout period? 2520.101-3.)	(See instruc	tions and 29 CFR			x				
i	If 10h was answered "Yes," check the box if you either provided the	ne required	notice or one of the	10h						
Part	exceptions to providing the notice applied under 29 CFR 2520.10 VI Pension Funding Compliance	1-3		10i						
11	Is this a defined benefit plan subject to minimum funding requirem 5500) and line 11a below)	ents? (If "Ye	es," see instructions and com	plete	Sched	lule St	3 (Form		∕es ∏ No	
11a						11a				
12	Is this a defined contribution plan subject to the minimum funding						ERISA?		es X No	
	(If "Yes," complete line 12a or lines 12b, 12c, 12d, and 12e below,	as applicat	ole.)				[	- <u></u>		
	If a waiver of the minimum funding standard for a prior year is bein granting the waiver.	ng amortized	d in this plan year, see instruction	ctions, th	and e	enter th Day				
	you completed line 12a, complete lines 3, 9, and 10 of Schedule	MB (Form	5500), and skip to line 13.							
b	Enter the minimum required contribution for this plan year					12b				

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-					
С	Enter the amount contributed by the employer to the plan for this plan year	12c			
d	Subtract the amount in line 12c from the amount in line 12b. Enter the result (enter a minus sign to the left of a negative amount)	12d	1.21		
e	Will the minimum funding amount reported on line 12d be met by the funding deadline?		Yes	No	N/A
Part	VII Plan Terminations and Transfers of Assets				
13a	Has a resolution to terminate the plan been adopted in any plan year?	X	res No		
	If "Yes," enter the amount of any plan assets that reverted to the employer this year	. 13a			0
b	Were all the plan assets distributed to participants or beneficiaries, transferred to another plan, or brought under the of the PBGC?	control		X Yes	□ No
С	If during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) which assets or liabilities were transferred. (See instructions.)	to			
1	3c(1) Name of plan(s): 1	<b>3c(2)</b> E	N(s)	13c(3	) PN(s)
Part	VIII Trust Information (optional)				
14a	Name of trust	14b ⊤	rust's EIN		



Professional Benefit Services, Inc. Affordable administration of employee benefit plans

## Authorization to Electronically Sign and File 5500

I hereby authorize any employee of <u>Professional Benefit Services, Inc.</u> to electronically sign and file the 5500 forms on my behalf.

I further understand the following:

- I must sign a paper copy of the completed 5500 form.
- An image of my signature will be included with the rest of the return/report posted by the Department of Labor on the internet for public disclosure.
- I may revoke or change this authorization at any time by written notification to <u>Professional</u> <u>Benefit Services, Inc</u>.

Plan Name: ntecon ida Delson Dated: 5/22/13 Signature: **Plan Trustee**