

NOTICE TO INTERESTED PARTIES

KOAM ENGINEERING SYSTEMS, INC. EMPLOYEE STOCK OWNERSHIP PLAN AND TRUST AGREEMENT

Date Posted: January 16, 2015

This notice concerns the KOAM Engineering Systems, Inc. Employee Stock Ownership Plan and Trust Agreement ("Plan"). An application is to be made to the Internal Revenue Service for an advance determination on the termination of the Plan.

1. **INTERESTED PARTIES.** "Interested Parties" are all employees of KOAM Engineering Systems, Inc. ("Employer") who participate in the Plan (as described in paragraph 8 below) and all former participants with existing accrued benefits.
2. **NAME OF PLAN.** KOAM Engineering Systems, Inc. Employee Stock Ownership Plan and Trust Agreement
3. **PLAN NUMBER.** 004
4. **NAME AND ADDRESS OF PLAN ADMINISTRATOR.**

KOAM Engineering Systems, Inc.
9325 Sky Park Court, Suite 300
San Diego, CA 92123
5. **NAME & ADDRESS OF APPLICANT.**

KOAM Engineering Systems, Inc.
9325 Sky Park Court, Suite 300
San Diego, CA 92123
6. **APPLICANT TAXPAYER ID NUMBER.** 33-0771394
7. **APPLICATION INFORMATION.** The application will be filed on January 30, 2015, for an advance determination as to whether the Plan meets the qualification requirements of Sections 401 or 403(a) of the Internal Revenue Code of 1986, as amended ("Internal Revenue Code"), with respect to the Plan's termination. The application will be filed with:

Internal Revenue Service
EP Determinations
P.O. Box 12192
Covington, KY 41012-0192
8. **EMPLOYEES ELIGIBLE TO PARTICIPATE UNDER THE PLAN.** Eligible employees are all Employees excluding leased and collectively bargained Employees of the Employer who have attained age 21 and completed

both a 12 consecutive month period of Employment and not less than 1,000 hours of service.

9. PREVIOUS DETERMINATION LETTERS. The IRS has not previously issued a determination letter with respect to the qualification of this Plan.
10. COMMENT ON QUALIFICATION. As an Interested Party, you may comment on whether this Plan meets the qualification requirements of the Internal Revenue Code. There are two ways you can do this:
 - (a) You may send your comment(s) directly to EP Determinations at the IRS ("EP Determinations") (see Item 13); or
 - (b) You may request the Department of Labor ("DOL") to submit comments to EP Determinations on your behalf.

Two or more Interested Parties may jointly send comments to EP Determinations or the DOL (subject to Item 14 below).

11. TIME LIMITS FOR COMMENTS AND REQUESTS. If you submit comments to EP Determinations, your comments must be received by EP Determinations on or before the 45th day after EP Determinations received the Employer's application for determination.

If you submit comments to the DOL, your comments must be received by the DOL on or before the 25th day after EP Determinations received the Employer's application. However, to keep your right to submit to EP Determinations directly, your deadline is the 15th day after EP Determinations received the Employer's application instead of the 25th. If the DOL declines to comment, the DOL will tell you so. You may then resubmit your comments to EP Determinations, but EP Determinations must receive your comments on or before the 60th day after EP Determinations received the Employer's application.

12. MATERIAL MADE AVAILABLE TO ALL EMPLOYEES. During regular working hours, you may inspect at 477 US Highway 93 North, Hamilton, MT 59840, and copy (at reasonable cost) the:
 - (a) Plan and Trust Agreement;
 - (b) Application for Determination;
 - (c) Additional documents related to the Application that have been submitted to the IRS; and
 - (d) Copy of Section 17 of Revenue Procedure 2013-6 (regarding Interested Parties' Rights To Notice and Comment).

13. COMMENT PROCEDURE--DIRECT. Comments sent DIRECTLY to EP Determinations must:

- (a) Be in writing;
- (b) Be signed by you (employee) or your authorized representative (as provided in 601.210(e)(6) of the Internal Revenue Statement of Procedural Rules); and

- (c) Be addressed to:

Internal Revenue Service
EP Determinations
Attn: Customer Service Manager
P.O. Box 2508
Cincinnati, OH 45202

- (d) Contain the following:

- (i) Your name and the names of all other Interested Parties jointly sending comments;
- (ii) Name and taxpayer identification number of the applicant (5 & 6 above);
- (iii) Name of the Plan and the Plan number (2 & 3 above);
- (iv) Name of the Plan Administrator (4 above);
- (v) Status of those sending comments--whether you and they are:
 - (1) Employees eligible to participate in the Plan;
 - (2) Employees with accrued benefits in the Plan or former employees with a vested right to benefits in the Plan;
 - (3) Beneficiaries of deceased former employees who are eligible to receive or are currently receiving benefits under the Plan; or
 - (4) Employees not eligible to participate in the Plan.
- (vi) The specific matters you are raising on the question of whether the Plan meets the requirements for qualification involving Sections 401 and 403(a) of the Internal Revenue Code and how they affect you; and

- (vii) Your address. All EP Determinations and DOL correspondence will come to your address. That includes the notice of EP Determinations' final decision on qualification of the Plan. If there is more than one employee jointly sending a comment, send only one address for the individual representing the group.

14. COMMENT PROCEDURE—THROUGH DEPARTMENT OF LABOR. The DOL may not comment on behalf of Interested Parties unless requested to do so by the lesser of 10 employees or 10 percent (10%) of the employees who qualify as Interested Parties. The number of persons needed for the DOL to comment with respect to this Plan is 10. Requests for the DOL to submit comments on your behalf must:

- (a) Be in writing;
- (b) Be signed by you (employee) or your authorized representative;
- (c) Be addressed to:

Deputy Assistant Secretary
Employee Benefits Security Administration
Attn: 3001 Comment Request
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, DC 20210

- (d) Must state the number of persons needed for the DOL to comment.
- (e) Contain the same information as in Item 13 above.

15. IF DEPARTMENT OF LABOR DECLINES COMMENT. If the DOL declines to submit a comment on any issue, you may resubmit it to EP Determinations. Then you must heed the requirements in 13 above. You must point out that your comment concerns an issue(s) declined by the DOL. Notice that the DOL declines to comment shall be considered given when you or your authorized representative has received it.

16. CONFIDENTIALITY. Your written comments are not confidential. They may be inspected by others outside the IRS or DOL, including other employees of the Employer. Accordingly, the IRS won't accept comments containing confidential material. Therefore, when submitting a comment, remember that:

- (a) Comments should not include material that is confidential or inappropriate for public disclosure; and
- (b) The IRS will assume that all written comments are available for public inspection and copying.