

# WIPFLI

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December 5, 2006

Ms. Wendy Hoeft  
The Appleton Group, LLC  
100 W. Lawrence Street, Third Floor  
Appleton, Wi 54911

Re: Required Retirement Plan Restatement

Dear Ms. Hoeft:

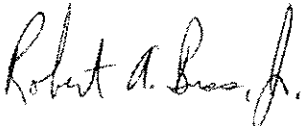
The Internal Revenue Service recently provided guidance requiring all qualified retirement plans to be restated for legislation that has been enacted since your last plan restatement, or since you set up your plan if later than the last required restatement period. We have applied for an IRS Opinion Letter for the restated Prototype and Volume Submitter plan documents sponsored by Wipfli. We expect to receive the Opinion Letter in mid-2007.

In order to come under the extended IRS required amendment period, the IRS is requiring that you sign a certification of your intent to restate your plan document on our plan document. On the enclosed Form 8905, please sign, title, and date under Part III, Certifications, and return to Wipfli in the enclosed envelope no later than December 31, 2006. We will keep this certification on file, as required by the IRS.

We plan to review your plan document sometime during 2007 for possible plan design improvements, as well as changes required by the legislation, if not already done. If you have any plan design changes you have been contemplating and wish to discuss them, feel free to contact us at any time.

We appreciate the opportunity to serve as your plan advisor and look forward to serving you in the future.

Sincerely,



Robert A. Buss, Jr., CPA, CEBS  
Executive Director of Benefit Services

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Enc. (Form 8905)

**Certification of Intent To Adopt a Pre-approved Plan**  
 Eligibility for the six (6) year remedial amendment cycle as  
 described in Part IV of IRS Revenue Procedure 2005-66  
 ▶ Attach to Form 5300, 5307, 5310

OMB No. 1545-2011  
 For IRS Use Only

**Part I Plan Sponsor Information - Enter all requested information**

**1a Employer name**  
 The Appleton Group, LLC

**1b Employer Identification Number (EIN)**  
 30-0021894

**1c Employer's plan name**  
 The Appleton Group, LLC  
 Retirement Savings Plan

**1d Plan number** 001 **1e Plan type - Enter 1 for DCP or 2 for DBP** 1

**Part II Master and Prototype (M&P) Sponsor or Volume Submitter Practitioner Information - Enter all requested information**

**2a Name of M&P sponsor or volume submitter practitioner**  
 Wipfli LLP

**2b M&P sponsor or volume submitter practitioner EIN**  
 39-0758449

**2c Plan name of M&P sponsor or volume submitter practitioner (see instructions)**  
 Prototype Non-standardized Profit  
 Sharing Plan with CODA

**Part III Certifications**

This certification must be signed and dated by both parties before the end of the employer's applicable five-year remedial amendment cycle as determined under Part III of Revenue Procedure 2005-66 (see instructions regarding who must sign).

**3 Under penalties of perjury the employer identified in line 1a, certifies that it intends to adopt the plan identified in line 2c.**  
 Signature / Title of employer: *[Signature]* Date: 12/15/06

**4 The M&P sponsor or volume submitter practitioner, listed above, certifies that an application for an opinion or advisory letter for the M&P or volume submitter specimen plan identified above was filed with the IRS by**  
 04 / 31 / 2006

Preparer's signature / Title of M&P sponsor or volume submitter practitioner: *Amela R. Beanshaw* Date: 11/30/2006

For Paperwork Reduction Act Notice, see instructions.  
 TNA

