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March 22, 2013

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

2013 MAY -8 PM 4: 24
EBSA/PROLIFERATION

Re: Mizuho Orthopedic Systems, Inc. Nonqualified Deferred Compensation Plan

Dear Sir/Madam:

In accordance with 29 CFR 2520.104-23, on behalf of Mizuho Orthopedic Systems, Inc. Nonqualified Deferred Compensation Plan, we hereby provide you with the information set forth below:

Name and Address of Employer

Mizuho Orthopedic Systems, Inc.
30031 Ahern Ave.
Union City, CA 94587

Employer's Taxpayer Identification Number

94-2405390

Required Declaration

The Employer sponsors the Mizuho Orthopedic Systems, Inc. Nonqualified Deferred Compensation Plan ("Plan"), which has the effect of deferring compensation for a select group of management or highly compensated employees. Benefits are paid out of the general assets of the Employer.

Currently, Mizuho Orthopedic Systems, Inc. maintains one nonqualified plan. Specifically, there are 16 employees eligible to participate in all nonqualified plans maintained by the Employer. This Plan's effective date is May 1, 2013.

If you have any questions about this matter, please contact the undersigned.

Sincerely,

Steve Lamb
President, COO

VIA CERTIFIED MAIL Return Receipt Requested

