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KILPATRICK TOWNSEND & STOCKTON LLP
www.kilpatricktownsend.com
Suite 2500, 214 North Tryon Street
Charlotte, NC 28202-2381
t 704 338 5000 f 704 338 5125

July 1, 2013

direct dial 704 338 5045
direct fax 704 371 6414
lcolbert@kilpatricktownsend.com

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

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

ERISA/PUBLIC INFORMATION
2013 JUL -9 PM 4:11

Re: Husqvarna Supplemental Retirement Plan

Dear Sir or Madam:

On behalf of our client, Husqvarna Consumer Outdoor Products N.A., Inc. (the "Company"), we are submitting this letter to satisfy the ERISA reporting and disclosure requirements in Department of Labor Regulation 29 C.F.R. §2520.104-23 for the benefit plan listed below (the "Plan"), which is an unfunded plan maintained for the benefit of a select group of management or highly compensated employees. The Plan was established effective January 1, 2006, and is being submitted under the Delinquent Filer Voluntary Compliance Program, with applicable penalty amount, by separate cover.

Name of Plan	Husqvarna Supplemental Retirement Plan
Number of Employees Participating in the Plan	77
Name and Address of Company	Husqvarna Consumer Outdoor Products N.A., Inc. 9335 Harris Corners Parkway Suite 500 Charlotte, NC 28269
Employer Identification No.:	20-3600732
Number of Plans Covered by this Filing	1

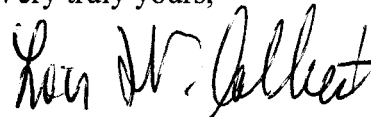
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SEATTLE SHANGHAI SILICON VALLEY STOCKHOLM TOKYO WALNUT CREEK WASHINGTON WINSTON-SALEM

U.S. Department of Labor
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The Company maintains the above-referenced Plan for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The Plan documents are available to the Department of Labor upon request.

If you require further information, please contact the undersigned.

Very truly yours,

A handwritten signature in black ink, appearing to read "Lois W. Colbert", written in a cursive style.

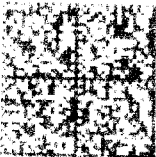
Lois Wagman Colbert

cc: John James
Stephanie Minter
Deborah Fontaine

Albert
Rick Townsend & Stockton LLP
2500
Cuth Tryon Street
Raleigh, NC 28202



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