

2520130091758

August 20, 2013

Top Hat Plan Exemptions
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Ave., N.W.
Washington, DC 20210

Re: Superior Uniform Group, Inc.
Deferred Compensation Plan
Top-Hat Plan Exemption

Gentlemen:

On behalf of Superior Uniform Group, Inc., we are filing this to claim the "top-hat plan" exemption from the reporting and disclosure requirements of Title I of ERISA for a new non-qualified deferred compensation plan which Superior Uniform Group, Inc. is establishing for a select group of its management and highly compensated employees, effective August 1, 2013.

As required by DOL Regulation section 2520.104-23, we advise you of the following information:

Name and Address of Employer: Superior Uniform Group, Inc., 10055 Seminole Blvd.,
Seminole, Florida 33772

Employer ID No.: 11-1385670

Name of Plan: Superior Uniform Group, Inc. Deferred Compensation Plan

Number of Plans: As of the date of this filing, Superior Uniform Group maintains 2 non-qualified plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees – the new Deferred Compensation Plan and the Superior Uniform Group, Inc. Supplemental Pension Plan.

Number of Employees Covered: Approximately 20 management and highly compensated employees will participate in the Deferred Compensation Plan. Also, 4 management employees are currently covered by the Superior Uniform Group, Inc. Supplemental Pension Plan.

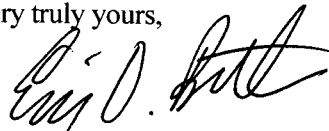
Upon request, Superior Uniform Group, Inc. will provide copies of further documentation related to the Deferred Compensation Plan to the Department of Labor.

U.S. Department of Labor
August 20, 2013
Page 2 of 2

By filing this statement, Superior Uniform Group, Inc. will qualify for the exemption from the reporting and disclosure provisions of Title I of ERISA with respect to the Deferred Compensation Plan. In order to confirm receipt of this, please date-stamp and return the enclosed additional copy of this letter to us in the envelope provided.

If any further information is required by the Department, please contact the undersigned.

Very truly yours,

A handwritten signature in black ink, appearing to read "Eric D. Britton", written over a printed name.

Eric D. Britton

EDB:tmj
cc: Andrew Demott

