

**PIETZSCH, BONNETT & WOMACK, P.A.**

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September 30, 2013

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

Re: Kitchell Corporation ("Company")  
EIN: 86-0181400  
Address: 1707 E. Highland, Suite 100, Phoenix, Arizona 85016

2013 OCT -9 PM 1: 3

Dear Sir/Madam:

Pursuant to Department of Labor Regulation Section 2520.104-23, we are submitting the following declarations on behalf of the above-referenced Company for the purpose of satisfying the reporting and disclosure provisions of Part 1 of Title I of the Employee Retirement Income Security Act of 1974.

On September 19, 2013, the Company adopted the Kitchell Corporation Phantom Stock Plan, primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The effective date of the Plan is January 1, 2013, and approximately 5 employees have been selected to participate in the Plan.

Sincerely,



Lisa Womack

Pietzsch, Donnet & Weirack, P.A.  
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