



**JOHNSON, MIRMIRAN & THOMPSON**  
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2520130092334

November 20, 2013

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

Re: Johnson, Mirmiran & Thompson 2013 Equity Compensation Plan

Dear Secretary:

Pursuant to Section 2520.104-23 of the Department of Labor's Regulations, this letter will serve as notice that, with respect to the Johnson, Mirmiran & Thompson 2013 Equity Compensation Plan (the "Plan"), the undersigned intends to utilize the alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 ("ERISA") in the event the Plan is considered an "employee benefit plan" within the meaning of ERISA section 3(3), which alternative form of compliance is provided in the Regulations Section cited above.

Pursuant to Regulations Section 2520.104-23(b), the following information is provided:

1. Name and Address of Employer: Johnson, Mirmiran & Thompson  
72 Loveton Circle  
Sparks, MD 21152
2. Employer Identification Number: 520963531
3. The Employer maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees and for non-employee consultants. Initially, we anticipate 25 employee-participants in the Plan.
4. Besides the Plan described above, the Employer maintains no other arrangements providing deferred compensation and/or other benefits to a select group of management or highly compensated employees.

Pursuant to Regulations Section 2520.104-23(b)(2), the Employer will provide plan documents to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

Very truly yours,

Johnson, Mirmiran & Thompson

By: [Signature]

Print Name: ROBERT SHAPIRO

Title: EXECUTIVE VICE PRESIDENT

72 Loveton Circle Sparks, Maryland 21152 Telephone (410) 329-3100 Fax (410) 472-2200 www.jmt.com

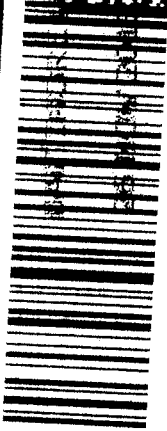
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