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November 25, 2013

CERTIFIED MAIL - RETURN RECEIPT REQUESTED

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

Re: D+H USA, Inc. Top Hat Plan Exemption

Dear Secretary:

On behalf of D+H USA, Inc. (the "Employer"), this statement is intended to comply with the reporting and disclosure requirements of Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"). Pursuant to 29 C.F.R. § 2520.104-23, we are furnishing the following information:

1. Plan Name and Number of Employees in the Plan:

The name of the plan is the D+H USA, Inc. 401(k) Restoration Plan (the "Plan"). There are 12 individuals currently participating in the Plan.

2. Employer Name and Address:

D+H USA, Inc.
 605 Crescent Executive Court, Suite 600
 Lake Mary, FL 32746

3. Employer Phone Number:

(407) 804-6600

4. Employer EIN:

59-3760087

5. The Employer maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

If you need any additional information or if you would like a copy of the Plan, please call Nancy Lovecchio at (416) 696-7702 ext. 5255.

In accordance with your customary practice, please stamp the enclosed copy of this letter "received" and return it to the undersigned in the enclosed envelope provided for that purpose.

Sincerely yours,



Michael G. Falk

cc: D+H

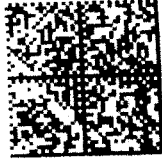
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