

GRAF STIEBEL COYNE

A LEGAL PROFESSIONAL ASSOCIATION

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December 17, 2013

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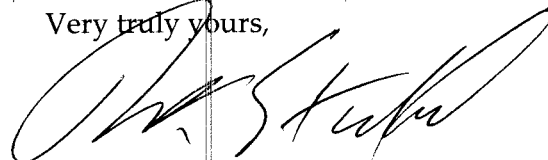
Top-Hat Plan Exemption
PWBA
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, NW
Washington, D.C. 20210

Re: Kolar Design, Inc.

To Whom It May Concern:

This letter serves as a statement under Regulation 2520.1021-23. Our office represents Kolar Design, Inc., located at 807 Broadway Street, 5th Floor, Cincinnati, Ohio 45202. The Employer's Federal Tax Identification Number is 31-1315522. The Employer adopted a Deferred Compensation Plan on December 13, 2013 for the primary purpose of providing deferred compensation for one executive.

Very truly yours,



Mark A. Stiebel

MAS:jmb

c: Kelly Kolar
Carye Hutchinson
John D. Dovich

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& COYNE**
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