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MICHAEL E. PIETZSCH

December 23, 2013

File No: 8703.

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

Ladies and Gentlemen:

This statement is provided pursuant to Reg. §2520.104-23 regarding the alternative method of compliance for pension plans for certain selected employees.

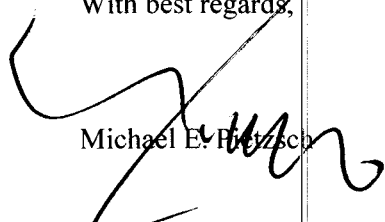
The name, address and employer identification number of the employer are:

Carl Zeiss Vision Inc.
12121 Scripps Summit Dr., Suite 400
San Diego, CA 92131

94-3189941

The employer maintains an unfunded pension plan, primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. This plan became subject to Title I of ERISA on October 1, 2013. The plan has one participant.

With best regards,



Michael E. Pietzsch

MEP:eh

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