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January 7, 2014

VIA 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, DC 20210

Re: Top-Hat Statement for Darigold, Inc.

On behalf of Darigold, Inc., we are filing the top-hat statement required under DOL Reg. §2520.104-23 as to Darigold, Inc., Deferred Compensation Plan (the "Plan"):

Name of Employer: Darigold, Inc.

Employer Address: 1130 Rainier Avenue South
Seattle, WA 98144

Employer EIN: 91-0730043

Declaration as to Top-Hat Status: The employer maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

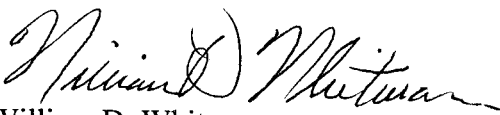
Number of Plans: One

Number of Employees in Plan: Three

Please direct any questions concerning this filing to the undersigned.

Sincerely,

THORSON BARNETT & McDONALD, P.C.


William D. Whitman

WDW/dg
cc: Marsha Taylor-Holland

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