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DISCLOSURE

2014 JAN 16 PM 12:00

WILLIAM D. WHITMAN
(206) 467-1243

January 8, 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 Freestone Capital Management, LLC

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

Name of Employer: Freestone Capital Management, LLC

Employer Address: 1918 8th Ave, Suite 3400
Seattle, WA 98101

Employer EIN: 26-1341887

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

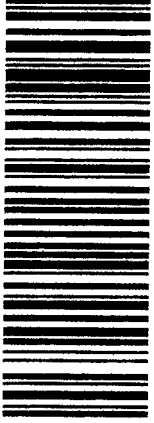
WDW/dg

cc: Scott Akins, Esq.

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