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March 12, 2014

**Certified Mail & Return Receipt Requested**  
**No. 7001-2510-0002-3032-3577**

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

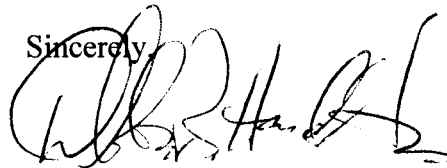
Re: James Graham Brown Foundation Top Hat Plan Exemption Statement

Dear Sir or Madam:

Enclosed, pursuant to Department of Labor Regulation Section 2520.104-23, is a Top Hat Plan Exemption Statement for the James Graham Brown Foundation 457(b) Deferred Compensation Plan.

Please call if you have any questions.

Sincerely,



Debbie Reiss Hardesty

Enclosure

Copy to: Mason Rummel (w/encl., via e-mail)

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3/12/2014 9:18 am

## TOP HAT PLAN EXEMPTION STATEMENT

1. Employer: James Graham Brown Foundation
2. Employer Address: 4350 Brownsboro Road  
Suite 200  
Louisville, KY 40207
3. Employer Identification Number: 61-0724060
4. The Employer maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. The Employer maintains one such deferred compensation plan.
6. This Top Hat Plan Exemption Statement is for the James Graham Brown Foundation 457(b) Deferred Compensation Plan. This plan covers one employee.
7. Upon request, the Employer will furnish a copy of the plan to the Department of Labor.

To be filed with:

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

**Frost  
Brown Todd** LLC  
ATTORNEYS

400 West Market Street | Suite 3200 | Louisville, KY 40202-3363

**CERTIFIED MAIL**



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