



Empowering Human Potential

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March 19, 2014

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

Dear Sir:

Hanger, Inc. maintains the following unfunded top-hat plan(s) providing deferred compensation to a select group of management or highly compensated employees.

Employer's Name and Address: Hanger, Inc.
10910 Domain Drive, Suite 300
Austin, TX 78758

Employer Identification Number: 84-0904275

<u>Name of Plan</u>	<u>Number of Participants</u>
Hanger, Inc. Defined Contribution Supplemental Retirement Plan (DC SERP)	10

Sincerely,

Andrew C. Morton
Vice President and Chief Human Resources Officer



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10910 Dornain Drive
Suite 300
Austin, TX 78758

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