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June 9, 2014

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

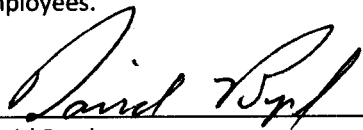
Re: Top Hat Plan exemption pursuant to DOL Regulation 29 CFR 2520.104-23

To Whom It May Concern,

This statement, which has also been filed under the Delinquent Filer Voluntary Compliance Program, is intended to fulfill the requirements of DOL Regulation 29 CFR 2520.104-23:

Name/Address/EIN/PN: Cotton Inc.
6399 Weston Parkway
Cary, NC 27516
EIN 62-0786018/Plan # 888

Declaration/Statement: As an authorized representative of the employer, I hereby declare that the employer maintains a plan titled **Cotton Incorporated Supplemental Executive Retirement Plan, with 1 participant** for the purpose of providing deferred compensation for a select group of management or highly compensated employees.



David Byrd
Chief Financial Officer





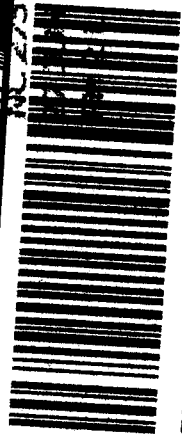
Cotton Incorporated

6399 WESTON PARKWAY CARY, NC 27513

FIRST CLASS

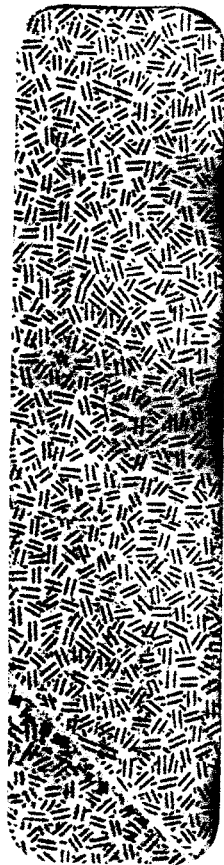
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**RETURN RECEIPT
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