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August 1, 2014

**VIA CERTIFIED MAIL**

United States Department of Labor  
Employee Benefits Security Administration  
Top Hat Plan Exemption  
200 Constitution Ave., N.W., Ste N-1513  
Washington, D.C. 20210

2014 SEP -2 PM 3:00  
EBSA/PUBLIC AFFAIRS

**RE: ASICS America Corporation Deferred Compensation Plan**

Dear Sir or Madam:

In accordance with Department of Labor Regulation § 2520.104-23, this letter will serve as the alternative method of compliance with the reporting and disclosure requirements of Part I of Title I of the Employee Retirement Income Security Act of 1974, as amended, for a pension plan for a select group of management or highly compensated employees.

1. ASICS America Corporation (the "Sponsor"), a California corporation, maintains and sponsors a nonqualified Deferred Compensation Plan (the "Plan").
2. The address of the Sponsor is 29 Parker, Suite 100, Irvine, CA 92618.
3. The employer identification number assigned by the Internal Revenue Service to the Sponsor is 95-3632396.
4. The Sponsor declares it maintains the following plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. There are four (4) employees participating in the Plan.
6. A copy of the plan document will be furnished upon request.

Sincerely,

  
Tammy M. Robinson, Director HR

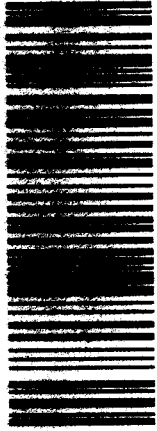
**ASICS America Corporation**

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**ASICS America Corporation**  
29 Parker, Suite 100, Irvine, CA 92618

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*UNITED STATES DEPARTMENT OF LABOR  
EMPLOYEE BENEFITS SECURITY ADMINISTRATION  
TOP PLAN EXEMPTION  
200 CONTRIBUTION AWARD CONTRACT  
-SUITE N-1513  
WASHINGTON, DC*

