



August 25, 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, D.C. 20210

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 2014SEP-2 PM 3

Dear Sir/Madam:

On behalf of Fortune Footwear, Inc. (the "Company"), we hereby submit this statement in accordance with Department of Labor Regulation § 2520.104-23, which provides employers that maintain pension plans for certain select management and highly compensated employees with an alternative method of complying with the reporting and disclosure requirements of Part I of the Employee Retirement Income Security Act of 1974, as amended ("ERISA").

The Company is currently located at 174 Hudson Street, New York, New York 10013 (E.I.N. 11-2730971). The Company is obligated to provide certain deferred compensation benefits pursuant to the Fortune Footwear, Inc. 2014 Equity Incentive Plan (the "Plan"). The Plan currently covers 5 employees of the Company (although that number may change in the future). The Plan is an "employee pension benefit plan," within the meaning of Section 3(2) of ERISA, and is maintained by the Company primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Very truly yours,

J. Pasco Struhs

cc: Thomas Paccione

ATTORNEYS AT LAW

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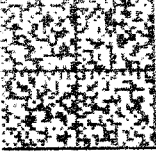
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