

**SFE&G**

Steiker, Fischer, Edwards & Greenapple, P.C.

2520150935260

December 2, 2014

Top Hat Plan Exemption  
Pension and Welfare Benefits Administration  
Room N-1513  
U.S. Department of Labor  
200 Constitution Avenue, NW  
Washington, DC 20210

RE: Freedom Industries, Inc. Stock Appreciation Rights Plan

To Whom It May Concern:

Pursuant to Reg. Section 2520.104-23, Freedom Industries, Inc. hereby files the following statement to establish an alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974, as amended, with respect to the above unfunded Plan:

1. Name and address of Employer:  
Freedom Industries, Inc.  
4000 E. Old Spring Hope Road / PO Box 7099  
Rocky Mount, NC 27804
2. Employer Identification Number: 200450529
3. Freedom Industries, Inc. adopted the Freedom Industries, Inc. Stock Appreciation Rights Plan on November 24, 2014. The Stock Appreciation Rights Plan currently covers three participants. Freedom Industries, Inc. does not maintain any other plan for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

If you have any questions or need any further information, please contact the undersigned.

Very truly yours,

STEIKER, FISCHER, EDWARDS & GREENAPPLE, P.C.

Tabitha M. Crocut, Esq.

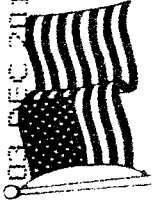
cc: Freedom Industries, Inc. (via electronic copy)



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