

PIETZSCH, BONNETT & WOMACK, P.A.

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LISA WOMACK
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February 26, 2015

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

2015 MAR -3 PM 2:13

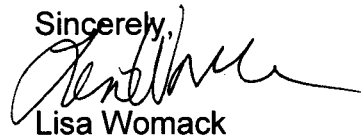
Re: PODS Enterprises, LLC ("Company")
EIN: 20-2759417
Address: 13535 Feather Sound Drive, Clearwater, FL 33762

Dear Sir/Madam:

Pursuant to Department of Labor Regulation Section 2520.104-23, we are submitting the following declarations on behalf of the above-referenced Company for the purpose of satisfying the reporting and disclosure provisions of Part 1 of Title I of the Employee Retirement Income Security Act of 1974.

On February 20, 2015, the Company adopted the PODS Enterprises Executive Deferred Compensation Plan, primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The effective date of the Plan is March 1, 2015, and approximately 20 employees have been selected to participate in the Plan.

Sincerely,

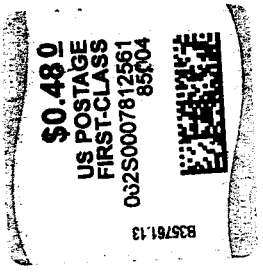


Lisa Womack

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