



EBSA/PUBLIC DISCLOSURE

2016 OCT 27 PM 2:56

October 18th, 2016

2520163220016

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, N.W.
Washington, D.C. 20210

Re: Top Hat Plan Filing

Dear Sir or Madam:

Pursuant to and in accordance with Department of Labor Regulation §2520.104-23, this letter is being submitted to report that Lord & Taylor Acquisition Inc., a wholly owned subsidiary of Hudson's Bay Company (the "Company"), with its principal place of business located at 225 Liberty Street, 27th Floor, New York, NY 10281, EIN 99-0372181, has adopted the HBC U.S. Supplementary Executive Retirement Plan (the "Plan") on October 5th, 2016, effective retroactively as of January 1, 2016. The Plan is an unfunded plan maintained by the Company primarily for the purpose of providing deferred compensation for a select group of U.S. management or highly compensated employees.

The Company currently maintains one top hat pension plan. As of October 17th, 2016, the approximate number of current employees who participate in this Plan is thirteen (13).

In accordance with Section 104(a)(6) of ERISA and applicable regulations, plan documents will be provided upon request.

Respectfully submitted,

A handwritten signature in black ink, appearing to read 'Marc Poupart', is written over a horizontal line.

Marc Poupart
VP, Pension & Retirement Programs

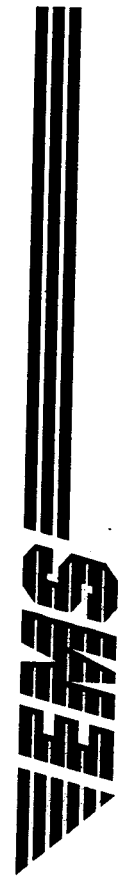
HUDSON'S BAY COMPANY

HUDSON'S BAY • LORD & TAYLOR • SAKS FIFTH AVENUE • HOME OUTFITTERS • HBC DIGITAL • HBC OUTLETS
MARC.POUPART@HBC.COM T 416 256 6627 698 LAWRENCE AVE WEST, 2ND FLOOR, TORONTO, ON M6A 3A5

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HBC Pension & Retirement Programs Dept.
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TOP HAT PLAN EXEMPTION-EMERGENCY BENEFITS
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