

**STATEMENT OF COMPLIANCE WITH**

**29 CFR 2520.104-23**

Re: RSM Design  
160 Avenida Cabrillo  
San Clemente, CA 92672  
EIN #: 37-1914819

**2520190450170**

Name of Plan: Deferred Compensation Plans of Arthur Tam & Associates, Inc.

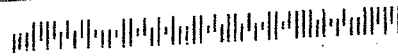
RSM Design, a California corporation (“Employer”) maintains one unfunded deferred compensation arrangement primarily for a select group of management or highly compensated employees with two participants. The plan was effective as of October 1, 2018 and signed on or about October 15, 2018.

The Employer will provide plan documents to the Secretary of Labor on request as required by Section 104(a)(1) of the Employee Retirement Income Security Act of 1974.

DATED: November 26, 2018

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**BUFFINGTON & AARON**

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**CONFIDENTIAL**

Top Hat Plan Exemption

Pension & Welfare Benefits Administration

Room ~~N-5644~~

U.S. Department of Labor

200 Constitution Ave. N.W.

Washington, DC 20210

*N1513*