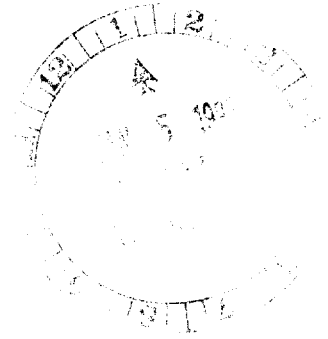


Harris Group Inc.

December 28, 1992

U.S. Department of Labor
PWBA/OCA/DRC, Room N-5638
200 Constitution Avenue N.W.
Washington, D.C. 20210



Reference: Top-Hat Plans

2520032903134

Dear Sir or Madam:

This statement is being filed pursuant to Department of labor regulations 2520.104-23, and the relief provided under the notice printed in the Federal Register of Friday, July 24, 1992, on page 330019 to 330021.

Rather than filing Forms 5500, we are electing the alternative method of compliance with the reporting and disclosure requirements of Part I of Title I of ERISA for unfunded pension plans maintained for a select group of management employees as set out in the Department of Labor regulations 2520.104-23. The required information is as follows:

Name of Employer: Harris Group Inc.
Address: P.O. Box 3855
Seattle, WA 98124
EIN: 91-0931646
Purpose of Plan: Unfunded deferred compensation plan for certain employees
Number of Plans: One
Number of Employees in the Plan: Eleven
Copy of the Plan: Attached

Pursuant to the relief provided in the notice cited above, a check for \$1,000, payable to the U.S. Department of Labor is enclosed. This will relieve us of filing past and future Forms 5500 for this plan.

If additional information is required, please contact us. You may also contact Allan G. Steinman of Bader Martin Ross & Smith, P.S., our accountants, at (206) 621-1900.

19, 1/16

Very truly yours,

HARRIS GROUP INC.

Peter A. Mathisen
Treasurer

PAM/cmr
PAML-USDL12

Enclosure

cc: Allan G. Steinman, Bader Martin Ross & Smith, P.S.

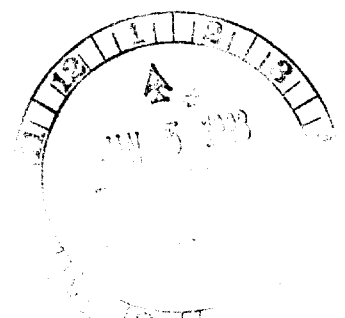


Communications:
P.O. Box 3855
Seattle, WA 98124-3855
(206) 443-4600
Fax (206) 443-0700

Office:
Suite 600
2901 Third Ave.
Seattle, WA
98121-1042



HARRIS GROUP INC.
SUPPLEMENTAL RETIREMENT PLAN



1. Purpose of the Plan. The purpose of this Supplemental Retirement Plan (the "Plan") is to provide supplemental retirement benefits to key employees of Harris Group Inc. (the "Employer") if those employees remain employed by the Employer until at least age 65.

2. Effective Date. The effective date of this Plan is July 1, 1988.

3. Plan Participation. Plan participation will be restricted to the selected key employees listed as Plan participants in Schedule A attached to this Plan.

4. Supplemental Retirement Benefit. Each Plan participant's Supplemental Retirement Benefit is the benefit listed for that participant in Schedule B attached to this Plan, plus 9% interest per year on the listed benefit from July 1, 1988 until the earlier of the date the participant attains age 65, or is permanently disabled.

5. Vesting of Supplemental Retirement Benefit. A participant is not entitled to the Supplemental Retirement Benefit described in Section 4 above unless the participant is employed by the Employer until age 65 or unless the participant terminates employment with the Employer earlier because he is permanently and totally disabled as defined in Section 7. Upon

the occurrence of such an event, the participant's Supplemental Retirement Benefit shall be 100% vested and nonforfeitable.

6. Distribution. A participant must irrevocably elect the time and manner of distribution of his Supplemental Retirement Benefit within sixty (60) days after the earlier of (a) his attainment of age 65 while employed by the Employer, or (b) the date the Board of Directors of the Employer determines that he is permanently and totally disabled as defined in Section 7. Such a participant may elect to receive his Supplemental Retirement Benefit (i) in a lump sum payment, or (ii) in installment payments, but if a participant selects installment payments, the Board of Directors of the Employer is not required to pay interest on the unpaid benefit balance after the participant attains age 65 or is permanently and totally disabled. A vested participant must elect to receive his entire Supplemental Retirement Benefit no later than his attainment of age 70-1/2.

7. Permanent and Total Disability. "Permanent and Total Disability" means the inability of a participant to perform the normal functions of his or her regular job, which inability is expected to be of a permanent nature or of long lasting duration. The existence of permanent and total disability shall be determined by the Board of Directors in its discretion. In the event that the participant disagrees with the finding of the Board, the existence of permanent and total

disability shall be determined by a physician selected by the participant and approved by the Board. In the event that the Board is unable or unwilling to approve the physician selected by the participant, the participant shall select one physician, the Board shall select one physician, and the two physicians shall select a third. The determination of a majority of the physicians shall be binding upon the participant and the Board.

8. Death Benefit.

(a) Death Before Age 65 While Still Employed.

If a married participant dies while employed by the Employer and prior to attainment of age 65, the participant's spouse shall be entitled to a death benefit payable in a lump sum within a reasonable time after the participant's death, in an amount equal to one-half of the amount listed on Schedule B for that participant, plus interest at 9% per year from July 1, 1988 until the date of the participant's death.

(b) Death After Age 65 or Disability.

If a participant was employed by the Employer until age 65 and dies after age 65 with an unpaid Supplemental Retirement Benefit balance, or if a participant is determined by the Board to be permanently and totally disabled and dies with an unpaid Supplemental Retirement Benefit balance, that unpaid benefit will be paid in a lump sum within a reasonable time after the participant's death to the participant's spouse,

or if the participant has no spouse, to the participant's estate.

9. Assignment. No amounts coming due hereunder shall be assignable in whole or in part, either by a voluntary or involuntary act or operation of law. Rights hereunder are not subject to anticipation, alienation, sale, transfer, assignment, pledge or encumbrance, and such rights may not be subject to the debts, contracts, liabilities, engagements or torts of the participant or the participant's spouse. Any amounts set aside by the Employer to pay benefits hereunder remain the unrestricted assets of the Employer. Any assets purchased shall remain the sole property of the Employer subject to the claims of its general creditors and shall be available for the Employer's use for whatever purpose desired. No participant hereunder shall have any right other than the unsecured promise of the Employer to pay Supplemental Retirement Benefits in the future. No participant hereunder shall have any voice in the use, disposition, or investment of the assets of the Plan. Being a Plan participant does not give an employee a right to continued employment with the Employer.

10. Reserves. Any liability account or reserve which the Employer establishes to record awards credited hereunder shall be solely for accounting purposes only, and no participant or his spouse shall have any interest therein.

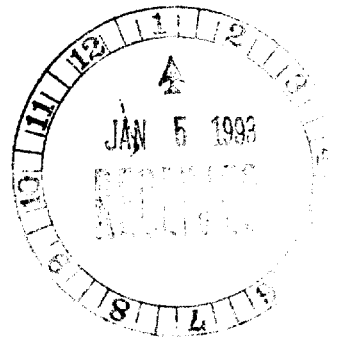
SCHEDULE A

Plan Participants

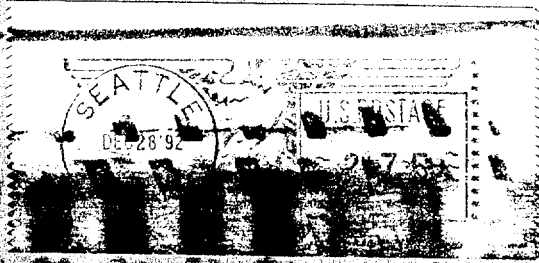
Betts, Newton R., Jr.
Bilbao, John E.
Butler, Arthur J.
Gutman, Hans
Harris, Robert M.
Henrikson, Gary R.
Huggins, Dale L.
Kayfes, Edward J.
Morgan, Dean R.
Sawtell, Joseph O.
Valo, Terry C.

SCHEDULE B

<u>Plan Participants</u>	<u>Amount of Benefit</u>
Betts, Newton R., Jr.	\$17,380
Bilbao, John E.	5,120
Butler, Arthur J.	20,190
Gutman, Hans	4,790
Harris, Robert M.	9,900
Henrikson, Gary R.	5,050
Huggins, Dale L.	3,570
Kayfes, Edward J.	11,030
Morgan, Dean R.	16,780
Sawtell, Joseph O.	18,470
Valo, Terry C.	15,300



19,116



M SEATTLE WA 98101
DEC 29 1992 ✓

U.S. Dept. of Labor

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14th Ave., N.W.

D.C. - 20210