



Ed Rachie  
Vice President  
Human Resources

9913 11 11 3 52

December 23, 1998

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Top Hat Plan Exemption  
Pension & Welfare Benefits Administration  
Room N-5644  
U.S. Department of Labor  
200 Constitution Avenue, N.W.  
Washington, D.C. 20210

Re: **DOREL U.S.A., INC. SUPPLEMENTAL EXECUTIVE  
RETIREMENT PLAN**

Dear Sir or Madam:

On December 15, 1998, Dorel, U.S.A., Inc. adopted an unfunded Supplemental Executive Retirement Plan and rabbi trust, primarily for the purpose of providing deferred compensation for a select group of highly compensated executive employees, commonly called a top-hat plan. The plan name is the Dorel U.S.A., Inc. Supplemental Executive Retirement Plan. Dorel U.S.A., Inc. is the holding company that employs the eligible officers of Cosco, Inc., Charleswood Corporation and Infantino, Inc. Sixteen executive employees currently participate in this plan.

The following information is relevant to the Company:

Dorel U.S.A., Inc.  
2525 State Street  
Columbus, IN 47201  
EIN: 35-1851471

A copy of the plans will be forwarded to your attentions upon request.

Sincerely,

Ed Rachie  
Vice President of Human Resources

Cc: Susan Rosenbleeth – Towers Perrin/Atlanta