



0107-2017-0002

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

2520040763768

Re: Statement under DOL Reg. §2520.104-23

Ladies/Gentlemen:

This is to declare the undersigned has established a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. This is the only such plan maintained by the undersigned and there are currently 15 employees participating in this plan.

The Employer Identification Number & address of the undersigned are as follows:

EIN: 13-3625116
Address: Best Friends Pet Care, Inc.
520 Main Ave.
Norwalk, CT 06851

Upon request, the undersigned will provide the plan document as required by Section 104(a) (1) of ERISA.

Sincerely,

John A. Heyder
Print Employer Name

By: [Signature]
Signature

Title CFO

Dated: 8/21/03



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