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September 22, 1992

Ronald D. Allen  
Chief, Division of Reporting Compliance  
Pension and Welfare Benefits Administration  
P. O. Box 75212  
Washington, DC 20013-5212

Re: Pilot Dogs, Inc.  
EIN: 31-4393243



Dear Mr. Allen:

By letter dated August 31, 1992, addressed to Pilot Dogs, Inc. (a copy of which is enclosed), you raised a question as to whether or not the statement which had been submitted on behalf of Pilot Dogs, Inc. was submitted in a timely fashion.

In accordance with your request, I have enclosed a copy of the Plan document which was the subject of the notification you received pursuant to the Department of Labor's Regulation 29 CFR § 2520.104-23 (Alternative Method of Complaint for Pension Plans for Selected Employees). As you can see from the enclosed copy of the Plan, the Plan was adopted by Pilot Dogs, Inc. on June 25, 1992, with an effective date of July 1, 1992. Since the notice was furnished within 120 days after the Plan became subject to Part 1 of Title I of ERISA, the Plan has complied with the reporting requirements in a timely fashion.

If you require any further information, please feel free to contact the undersigned on behalf of Pilot Dogs, Inc. with respect to this matter.

Very truly yours,

  
Jerry Vande Werken

JVW/amy  
Enclosure  
cc John J. Gray

**PILOT DOGS, INC.**  
**EXECUTIVE SUPPLEMENTAL RETIREMENT PLAN**

**SECTION 1 - GENERAL**

1.1. **Purpose and Effective Date.** THE PILOT DOGS, INC. EXECUTIVE SUPPLEMENTAL RETIREMENT PLAN (the "Plan") has been established by Pilot Dogs, Inc., an Ohio corporation (the "Company"), effective as of July 1, 1992. The Plan is intended to be unfunded and to provide supplemental pension benefits ("Supplemental Benefits") to John J. Gray ("Gray"), a highly paid employee of the Company.

1.2. **Plan Administration.** The Plan shall be administered by the Board of Directors of the Company (the "Administrator"). The Administrator, in its sole discretion, shall determine all matters relating to Plan benefits and to the computation and payment thereof.

1.3. **Applicable Laws.** The Plan will be construed and administered in accordance with the laws of the State of Ohio to the extent that such laws are not preempted by the laws of the United States of America.

1.4. **Gender and Number.** Where the context admits, words in any gender will include any other gender, words in the singular will include the plural and the plural will include the singular.

**SECTION 2 - PARTICIPATION**

2.1. **Eligibility to Participate.** Gray is eligible to participate in the Plan.

2.2. **Participation Not Contract of Employment.** The Plan does not constitute a contract of employment, and participation in the Plan will not give Gray the right to be retained in the employ of the Company nor give any person any right or claim to any benefit under the terms of the Plan unless such right or claim has specifically accrued under the terms of the Plan.

**SECTION 3 - AMOUNT OF SUPPLEMENTAL BENEFIT**

Gray's Supplemental Benefit is \$18,000.00 per year, with payments in equal monthly installments of \$1,500.00 each, for Gray's lifetime and, in the event of Gray's death prior to the receipt of 180 monthly payments, continuing for the balance of such 180 payments to his designated beneficiary.

#### SECTION 4 - TIME OF PAYMENT AND BENEFICIARY DESIGNATION.

4.1. Timing of Supplemental Benefit Payment. Gray's Supplemental Benefit shall be paid in monthly payments as of the first day of each month, beginning with July 1, 1992.

4.2. Non-Transferability. Gray's interest in the Supplemental Benefit under the Plan is not subject to the claims of his creditors and may not be voluntarily or involuntarily assigned, alienated or encumbered.

4.3. Appointment of Beneficiary. Gray may designate a beneficiary to receive the remainder of his Supplemental Benefit by filing a properly completed and executed form provided by the Administrator. If at the time of his death, Gray has not designated a beneficiary, his designated beneficiary will be his estate. Gray's beneficiary is bound by the terms of the Plan.

#### SECTION 5 - FINANCING PLAN BENEFITS

The Plan shall be unfunded and Gray's Supplemental Benefit payments shall be made from the general assets of the Company.

#### SECTION 6 - AMENDMENT AND TERMINATION.

While the Company expects and intends to continue the Plan, it must necessarily reserve, and reserves, the right to amend the Plan from time to time and to terminate the Plan in its entirety. Notwithstanding the foregoing, in no event will the Company amend or terminate the Plan without Gray's written consent.

#### SECTION 7 - MISCELLANEOUS

7.1. Successors of the Company. The Plan shall be binding upon the Company and its successors and assigns, including without limitation any corporation that may acquire all or substantially all of the assets and business of the Company, or with or into which the Company may be consolidated or merged.

7.2. Prior Agreements. The Plan supersedes all prior understandings or agreements relating to the subject matter contained herein and constitutes the full and complete understanding and agreement of the parties.

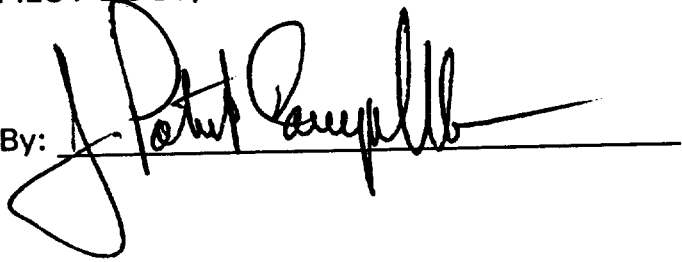
\* \* \*

EXECUTED AT COLUMBUS, OHIO this 25<sup>th</sup> day of JUNE

1992.

PILOT DOGS, INC.

By: \_\_\_\_\_

A handwritten signature in black ink, appearing to read "J. Peter Campbell", is written over a horizontal line. The signature is stylized and cursive.



*Rec'd  
9-3-92  
& Copy forwarded  
to Jerry*

August 31, 1992

Pilot Dogs, Inc.  
625 West Town Street  
Columbus, Ohio 43215

Re: Alternative Method of Compliance for Pension Plans for  
Selected Employees (DRC-TH# 92-0523)

Employer Identification Number: 31-4393243  
Date of Statement: June 29, 1992

Dear Plan Administrator:

This letter acknowledges receipt of your statement submitted on behalf of the subject pension plan(s) pursuant to the Department of Labor's (Department) Regulation 29 CFR Section 2520.104-23, "Alternative Method of Compliance for Pension Plans for Selected Employees" (commonly referred to as "top hat plans").

We are unable to determine if your statement was submitted timely --within 120 days after the plan(s) became subject to Part 1 of Title I of ERISA. Please submit the plan document or summary plan description showing the date that the referenced plan(s) became subject to Part 1 of Title I of ERISA within 30 days of the date of this letter. If you failed to file the statement timely you may not avail yourself of the relief afforded by the alternative method of compliance and, therefore, must comply with all applicable reporting and disclosure requirements under Part 1 of Title I of ERISA. You may, however, take advantage of the "grace period" program described below.

On April 20, 1992, the Department published a notice in the Federal Register (57 FR 14436) announcing an expanded program for assessing civil penalties under ERISA section 502(c)(2). In the same notice, the Department also announced that for a limited "grace period" period (March 23, 1992 until September 30, 1992) plan administrators who voluntarily file overdue annual reports in accordance with the conditions set forth in the notice will be assessed reduced penalties (copy of notice attached). On July 24, 1992, the Department published a notice in the Federal Register (57 FR 33019) clarifying its position with respect to unfunded/fully insured top hat pension plans (copy of notice attached).

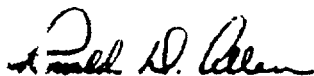
If you failed to file a Top Hat Statement within the 120 period you may wish to take advantage of the grace period program. In

order to apply for the reduced grace period penalty amounts, you must resubmit a statement that meets the alternative method of compliance along with a check for the appropriate penalty amount (\$1,000) to the Department before the end of the grace period. Please include the above DRC-TH# on your statement ensure proper identification of your case. Your check must be made Payable to the U.S. Department of Labor, and mailed along with your statement to the following address:

Pension and Welfare Benefits Administration  
P.O. Box 75212  
Washington, D.C. 20013-5212

For further information concerning the assessment of civil penalties under Section 502(c)(2) of ERISA, refer to Department regulations 29 CFR Sections 2560.502c-2 and 2570.60 and subsequent sections. If you have any questions, you may contact Ms. Karen Lynn Bell at (202) 523-4006. This is not a toll free number.

Sincerely,



Ronald D. Allen  
Chief, Division of Reporting Compliance

Attachments