

**jackson lewis**  
Attorneys at Law

**Jackson Lewis LLP**  
18 Corporate Woods Boulevard  
Third Floor  
Albany, New York 12211  
Tel 518 434-1300  
Fax 518 427-5956  
www.jacksonlewis.com

ALBANY, NY	JACKSONVILLE, FL	PHOENIX, AZ
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BRIAN P. GOLDSTEIN, ESQ.  
518.434.1300 x6158  
914.514.6158 Direct  
GOLDSTEINB@JACKSONLEWIS.COM

March 30, 2010

2520101200435

Top Hat Plan Exemption  
Employee Benefits Security Administration  
Room N-1513  
U.S. Department of Labor  
200 Constitutional Avenue N.W.  
Washington, D.C. 20210

Re: The Silhouette Optical, Ltd.  
Supplemental Executive Retirement Plan

EBSA/PUBLIC DISCLOSURE  
2010 APR -6 AM 7:11


Gentlemen:

We have enclosed, for filing in regard to the above-referenced top hat plan, an alternative reporting and disclosure statement in compliance with 29 C.F.R. Section 2520.104-23.

Please acknowledge receipt of this letter by date stamping the enclosed duplicate copy of this letter and returning it in the envelope provided (no postage is necessary).

Sincerely,

JACKSON LEWIS LLP

By:   
Brian P. Goldstein

BPG/mcc  
Enclosures  
Cc: Client

**ALTERNATIVE REPORTING AND DISCLOSURE STATEMENT**

**OF**

**SILHOUETTE OPTICAL, LTD.**

**FOR A NON-QUALIFIED DEFERRED COMPENSATION PLAN FOR A SELECT  
GROUP OF MANAGEMENT OR HIGHLY COMPENSATED EMPLOYEES**

To the Secretary of Labor:

In compliance with the alternative reporting and disclosure requirement under Title I, Part 1 of the Employee Retirement Income Security Act of 1974, as amended, for unfunded or insured pension plans for a select group of management or highly compensated employees ("Top Hat Plans"), as set forth in Department of Labor Regulation 29 C.F.R. §2520.104-23 (the "Regulation"), the following information is provided by the undersigned employer (the "Employer"):

Name and Address of Employer: Silhouette Optical, Ltd.  
260 Cannon Street  
Green Island, NY 12183

Employer Identification Number: 13-3127280

The Employer maintains one (1) Top Hat Plan in addition to any other Top Hat Plans identified in any alternative reporting and disclosure statements previously filed by the Employer pursuant to the Regulation. The Top Hat Plan covered by this statement is:

Name of Plan: The Silhouette Optical, Ltd. Supplemental Executive Retirement Plan.


Date of Plan: January 1, 2010 (adopted March 25, 2010)

Number of Participants in Plan: One (1).

This Statement is dated: March 26, 2010.

SILHOUETTE OPTICAL, LTD.

By:

  
Name: Willi Huber

Title: VP of Finance.