

FENNEMORE CRAIG, P.C.

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December 26, 2012

Certified Mail, Return Receipt Requested

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1512
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

2013 JAN -2 PM 4:13
ESSA/PUBLIC DIVISION


Re: *Dial Industries, Incorporated Plan, Effective December 12, 2012*

Dear Sir or Madam:

In compliance with the requirements of the alternative method of reporting and disclosure under Part I of Title I of the Employee Retirement Income Security Act of 1974, as provided for unfunded pension plans maintained by an employer for a select group of management or highly compensated employees under 29 C.F.R. section 2520.104-23, below is the required information for the Dial Industries, Incorporated Senior Executive Retirement Plan (the "Plan"):

Purpose of Plan:	The Plan's purpose is to provide deferred compensation for a select group of management or highly compensated employees
Number of Plans:	The Plan is a single plan
Number of participants:	Three
Name of Employer:	Dial Industries, Incorporated
Address of Employer:	Dial Industries, Incorporated 25 South 51 st Avenue Phoenix, AZ 85043-3711
EIN:	86-0406419

Very truly yours,


Cynthia L. Shupe

cc: Lori Barrett

CERTIFIED MAIL

CLS/032567.0001

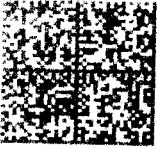
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ROOM N-1512
US DEPARTMENT OF LABOR
200 CONSTITUTION AVENUE NW
WASHINGTON DC 20210

