



FELICIA A. FINSTON  
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March 25, 2013

**CERTIFIED MAIL RETURN RECEIPT REQUESTED**

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

2013 APR -2 PM 1:33

Re: Easton-Bell Sports, Inc. EIN: 20-1636283;  
Statement Pursuant to Department of Labor Regulation § 2520.104-23

Dear Secretary of Labor:

This letter is intended to serve as the statement required under Department of Labor regulation § 2520.104-23 with respect to the above listed employer to utilize the alternative method of compliance under the Employee Retirement Income Security Act of 1974, as amended, for plans established for certain select employees. The employer recently established a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The statement regarding this plan is enclosed for your records.

If you have any questions please feel free to contact me.

Sincerely,

A handwritten signature in black ink, appearing to read 'F. Finston', written in a cursive style.

Felicia A. Finston  
Enclosure

cc: Mike Canter

**STATEMENT  
PURSUANT TO DEPARTMENT OF LABOR REGULATION § 2520.104-23**

**March 25, 2013**

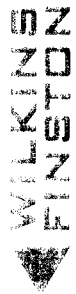
**(1) Name and Address of Employer and Employer Identification Number**

Easton-Bell Sports, Inc.  
6225 N. State Hwy 161, Suite 200  
Irving, TX 75038  
EIN: 20-1636283

**(2) Current Top Hat Plan Filing**

Easton-Bell Sports, Inc. has established the following plan (that is the subject of this top hat plan filing), effective as November 1, 2012, primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees:

	<b><u>Name of Plan</u></b>	<b><u>Number of Participants</u></b>
(a)	Easton-Bell Sports Executive Savings Plan	10

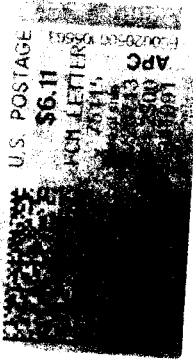


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