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Raffi Kajberouni | Human Resource Director
627 Ruberta Avenue | Glendale, CA 91201
Tel: (866) 503-5802 | Fax: (818) 649-3117
raffik@herosinc.com

March 24, 2014

VIA CERTIFIED MAIL

United States Department of Labor
Employee Benefits Security Administration
Top Hat Plan Exemption
200 Constitution Ave., N.W., Ste N-1513
Washington, D.C. 20210

RE: H.E.R.O.S., Inc. Supplemental Executive Retirement Plan

Dear Sir or Madam:

In accordance with Department of Labor Regulation § 2520.104-23, this letter will serve as the alternative method of compliance with the reporting and disclosure requirements of Part I of Title I of the Employee Retirement Income Security Act of 1974, as amended, for a pension plan for a select group of management or highly compensated employees.

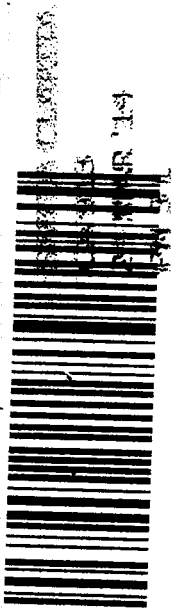
1. H.E.R.O.S., Inc. (the "Sponsor"), a California corporation, maintains and sponsors a nonqualified Supplemental Executive Retirement Plan (the "Plan").
2. The address of the Sponsor is 627 Ruberta Avenue, Glendale, CA 91201-2334.
3. The employer identification number assigned by the Internal Revenue Service to the Sponsor is 33-0309881.
4. The Sponsor declares it maintains the following plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. There are one (1) employees participating in the Plan.
6. A copy of the plan document will be furnished upon request.

Sincerely,

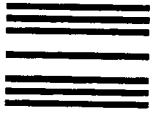
A handwritten signature in black ink, appearing to be 'R/H', written over a horizontal line.

Raffi H. Kajberouni, Officer

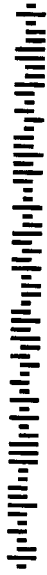
H.E.R.O.S. INC
ATTN: RAFFI KAJBEROUNI
627 RUBERTA AVENUE
GLENDALE, CA 91201-2334



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UNITED STATES DEPARTMENT OF LABOR
EMPLOYEE BENEFITS SECURITY ADMINISTRATION
TOP HAT PLAN EXEMPTION
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WASHINGTON DC 20210-0001