



January 27, 2014

Via Certified USPS Mail

Top Hat Plan Exemption
 Pension and Welfare Benefits Administration
 Room N-5644
 U.S. Department of Labor
 200 Constitution Avenue, N.W.
 Washington, D.C. 20210

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RE: Top-Hat Plan Exemption

Dear Secretary:

The purpose of this letter is to provide alternative single filing compliance with reporting and disclosure requirements regarding non-qualified top-hat plans under Part I of Title I of the Employee Retirement Income Security Act of 1974 ("ERISA"). Pursuant to Regulation Section 2520.104-23(b), we provide the following information:

A. Name and Address of Employer:

Lyon Video, Inc.
 2091 Arlingate Lane
 Columbus, Ohio 43228

B. Employer Identification Number: 31-1160046

C. Lyon Video, Inc. maintains the following plan for a select group of management or highly compensated employees:

Lyon Video, Inc. Phantom Stock Plan
 Number of Participants: 1

Very truly yours,

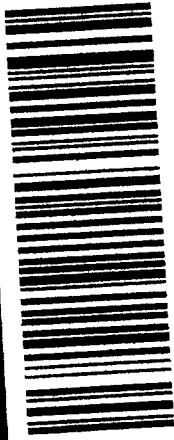
Lyon Video, Inc.

By:

Robert S. Lyon, President



2091 Arlingate Lane
Columbus, Ohio 43228-4113



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RETURN RECEIPT
REQUESTED

Top Hat Plan Exemption
Proctor & Welfare Benefits Admin.
Room 7-56440
US Dept. of Labor
200 Constitution Ave. NW
Washington, DC 20210

