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January 20, 2015

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

**VIA CERTIFIED MAIL**  
**RETURN RECEIPT REQUESTED**

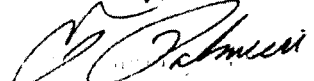
To Whom It May Concern:

The undersigned declares that the employer described below maintains the following plan(s) primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

In compliance with Labor Reg. §2520.104-23 the undersigned provides the following information with respect to the plan(s):

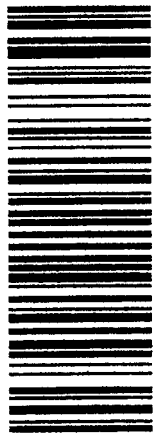
Employer Name: Helicopter Association International, Inc.  
Address: 1920 Ballenger Avenue  
Alexandria, Virginia 22314  
EIN#: 53-0261213  
Name of Plan: HAI Section 457(b) Deferred Compensation Plan  
Number of Plan(s): 1  
Number of Employees in Plan(s): 2

Sincerely,

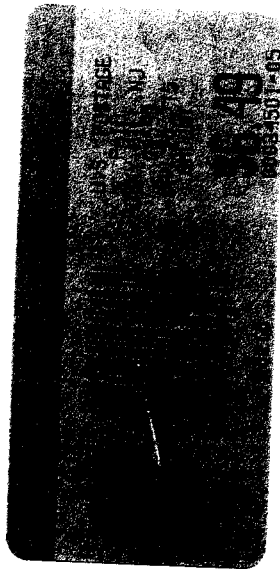
  
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