



January 28, 2015

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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: Michael J. Stewart Enterprises (dba Champions Marketing) - 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. Michael J. Stewart Enterprises (dba Champions Marketing) (the "Sponsor"), a Texas corporation, maintains and sponsors a nonqualified Supplemental Executive Retirement Plan (the "Plan").
2. The address of the Sponsor is 10315 Woodedge Drive; Houston, TX 77070.
3. The employer identification number assigned by the Internal Revenue Service to the Sponsor is 76-0459220.
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 three employees participating in the Plan.
6. A copy of the plan document will be furnished upon request.

Sincerely,

[Handwritten signature of Hunter Gordon]
Hunter Gordon, President

Champions Marketing
10315 Woodedge Drive
Houston, TX 77070

PLACE STICKER AT TOP OF ENVELOPE TO THE RIGHT
OF THE RETURN ADDRESS. FOLD AT DOTTED LINE.

CERTIFIED MAIL



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