

# Morgan Lewis

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November 3, 2016

**BY 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

**Re: *Alternative Method of Compliance with Reporting and Disclosure Requirements Pursuant to Section 2520.104-23 of the Department of Labor Regulations***

Dear Sir or Madam:

On behalf of Helicopters, Inc., we are hereby submitting the following information with respect to its top-hat plan, pursuant to DOL Regulation Section 2520.104-23:

**I. EMPLOYER NAME, ADDRESS AND TAXPAYER IDENTIFICATION NUMBER:**

Helicopters, Inc.  
5000 Omega Drive  
Cahokia, IL 62206

Taxpayer Identification Number: 43-1252563

**II. STATEMENT AS TO PLAN:**

Helicopters, Inc. maintains, at the above address, the Helicopters, Inc. Stock Appreciation Rights Plan ("Plan") for the benefit of a select group of management or highly compensated employees. The primary purpose of the Plan is to attract and retain qualified and competent employees upon whose efforts and judgment the company's success is largely dependent. The number of employees participating in the Plan is four (4).

**III. ERISA COMPLIANCE:**

The company is making this filing with respect to the Plan solely as a protective measure in the unlikely event that the Plan would be determined at some point to be an employee benefit plan as defined in section 3(3) of ERISA. This form and this filing are not, and

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should not be construed as, an admission by the company that the Plan is an employee benefit plan subject to ERISA for any purpose.

**IV. COPY OF PLAN:**

A copy of the Plan will be provided to the Department of Labor upon request.

Sincerely,

Jason C. Ray

JR/nol

c: Mr. Stephen Lieber  
Mr. Richard Rothman  
Mr. John Kober

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**CERTIFIED MAIL**



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