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[DATE]

CERTIFIED MAIL RETURN RECEIPT REQUESTED

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

Re: _____ **Plan**

Dear Sir or Madam:

_____ (the "Company") is filing this notice on the
_____ Plan (the "Plan") pursuant to Department of
Labor Regulation § 2520.104-23. The Company maintains the Plan primarily
for the purpose of providing deferred compensation for a select group of
management or highly compensated employees. The Plan currently covers
_____ employees.

The Company's address is _____, and the
Company's Employer Identification Number is _____.

Sincerely,

[_____]

Certified Mail No.: _____