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January 12, 2004

VIA CERTIFIED MAIL/RRR

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: HF Management Services, LLC Supplemental Executive Retirement Plan

To Whom It May Concern:

On behalf of HF Management Services, LLC (the "Company") and pursuant to Department of Labor Regulation Section 2520.104-23, the following is submitted as an alternative form of compliance with the reporting and disclosure requirements of Part 1 of Subtitle B of Title I of ERISA. Effective as of December 15, 2003, the Company established a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. With respect to such plan the following information is provided:

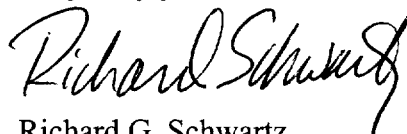
1. Name and Address of Employer:
HF Management Services, LLC
25 Broadway
New York, New York 10004
2. EIN: 13-4069806
3. Name of Plan: HF Management Services, LLC Supplemental Executive Retirement Plan
4. Number of Plans: One (1)
5. Number of Participants: Eight (8)

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If you have any questions with regards to this filing, please contact the undersigned.

Very truly yours,

A handwritten signature in black ink, appearing to read "Richard Schwartz". The signature is written in a cursive style with a large, prominent "R" and "S".

Richard G. Schwartz

KAM:rgs

cc: Thomas Bergdall, General Counsel
Sean Nataro, Associate General Counsel

CERTIFIED MAIL



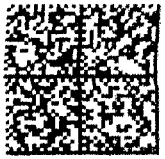
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U.S. Department of Labor
200 Constitution Avenue N.W.
Washington, D.C. 20210

