



RICHARD FLEISCHMAN AND ASSOCIATES  
330 Madison Avenue, 19<sup>th</sup> Floor  
New York, NY 10017

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December 7, 2007

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

**Dear Sir or Madam:**

In order to comply with the requirements of the alternative reporting and disclosure method under ERISA, Parts 1, Title 1, as provided for an unfunded plan for a select group of management or highly compensated employees in the D.O.L. Regulation 2520.104-23 the following information is provided:

1. The name of the employer is:  
Richard Fleischman & Associates, Inc.
2. The mailing address of the employer is:  
330 Madison Avenue  
19th Floor  
New York, NY 10017
3. The employer's federal identification number (EIN) is:  
11-2984673
4. The number of plans and the number of participants in each plan is:  
One plan covering 20 employees. The above named employer maintains this plan primarily for the purpose of providing deferred compensation benefits to a select group of management or highly compensated employees.

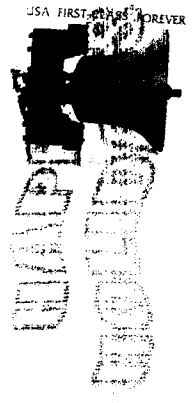
The employer will send a copy of all plan documents and agreements to the Secretary, upon request.

Respectfully submitted,

Richard Mangilomini

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NY, NY 10017

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U.S. Department of Labor  
Employee Benefits Security Administration  
Top Hat Plan Exemption  
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9505 104-20000      Address: 11 Madison Ave, NY, NY 10017