

CHANEL

2520080801743

December 11, 2007

VIA CERTIFIED MAIL
RETURN RECEIPT REQUESTED

Top Hat Exemption
Employee Benefits Security Administration
U.S. Department of Labor
200 Constitution Avenue, N.W.
Room N-1513
Washington, D.C. 20210

07 DEC 20 AM 1:48

Dear Sir or Madam:

Pursuant to the provisions of Department Labor Regulations § 2520.104-23, you are hereby notified that the employer named in Item A below maintains a plan (as identified in Item C below) primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees. Item C below also sets for the approximate number of participants in such plan as of the date of this letter.

A. Name and Address of Employer:

Chanel, Inc.
9 West 57th Street
New York, NY 10019

B. Employer Identification Number:

13-0565120

C. Chanel, Inc. adopted, by resolution of its board of directors dated November 1, 2007, the following plan primarily for the purpose of providing deferred compensation for a select group of highly compensated or management employees:

Name of Plan: Chanel, Inc. Excess Pension Plan

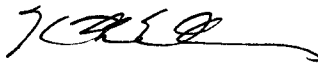
Number of Participants in Plan: **46**

D. In addition to the plan identified in Item C above, Chanel, Inc. maintains the following three other plans primarily for the purpose of providing deferred compensation for a select group of highly compensated or management employees:

Chanel, Inc. Supplemental Executive Retirement Plan (14 participants)
Chanel, Inc. 2005 Executive Deferred Compensation Plan (41 participants)
Chanel, Inc. Executive Deferred Compensation Plan (44 participants)

Kindly acknowledge receipt of this filing by signing and returning to the sender the copy of this letter enclosed herewith for acknowledgment purposes. A stamped, self-addressed envelope is enclosed for your convenience.

CHANEL, INC.

By: 
Kenneth Ellmer
Vice President - Treasurer

RECEIPT ACKNOWLEDGED:

Employee Benefits Security Administration

By: _____
Date

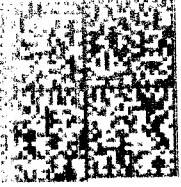
HANEL

P.O. BOX 308
CENTENNIAL AVENUE
LAWAY, NJ 08854-0308



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