

*Montage*

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December 28, 2007

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

Re: ***Informational Filing Under DOL Reg. Sec. 2520.104-23***

Dear Sir/Madam:

In accordance with DOL Reg. Sec. 2520.104-23, Montage Hotels and Resorts, LLC (the "Plan Sponsor") hereby declares that it maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The name of the Plan is the *Montage Hotels and Resorts, LLC Nonqualified Deferred Compensation Plan* (the "Plan"). The Plan covers approximately 13 employees.

The name, address and employer identification number of the Plan Sponsor are:

Montage Hotels and Resorts, LLC
30801 South Coast Highway
Laguna Beach, CA 92651
EIN: 03-0387343

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

Respectfully submitted,

On Behalf of Montage Hotels and Resorts, LLC.

