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February 8, 2008

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

Re: Top Hat Plan Exemption for CORT Business Services Supplemental Executive Retirement Plan II

Dear Secretary:

The purpose of this letter is to provide alternative single filing compliance with reporting and disclosure requirements regarding Non-Qualified Top Hat Plans under Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974. Pursuant to Regulation Section 2520.104-23, we provide the following information:

1. Employer Name: CORT Business Services
2. Employer Address: 11250 Waples Mill Road, Suite 500, Fairfax, Virginia 22030
3. Employer EIN: 14-1543982
4. The Plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. Number of Plans: 1
6. Number of Employees in the Plan: 26

The Employer will provide plan documents, if any, to the Secretary upon request as required by Section 104(a) (1) of ERISA.

Sincerely,

A handwritten signature in black ink that reads "Jeffrey A. Seidman". The signature is written in a cursive, flowing style.

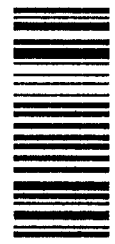
Jeffrey A. Seidman

Corporate Vice President Human Resources

FOR UPS SHIPPING ONLY

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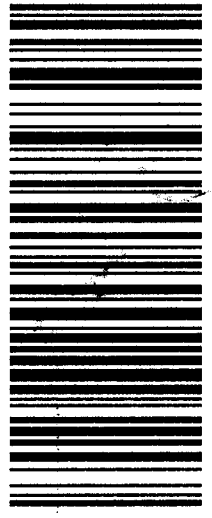
**FROM:**  
CORT CORPORATE  
(703) 968-8500  
CORT CORPORATE  
11250 WAPLES MILL RD.  
FAIRFAX VA 22030-7400

**SHIP TO:**

FMP FREE BENEFITS SECURITY ADMIN  
DEPARTMENT OF LABOR  
N-1513  
200 CONSTITUTION AVENUE, NW  
WASHINGTON DC 20210

**UPS GROUND**

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