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KIRKLAND & ELLIS LLP

AND AFFILIATED PARTNERSHIPS

200 East Randolph Drive
Chicago, Illinois 60601

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February 27, 2008

08 MAR -5 PM 12:56

Facsimile:
(312) 861-2200

Certified Mail Return Receipt Requested

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

Re: Notice of Plan for a Select Group of Management or Highly Compensated Employees (Department of Labor Regulations Section 2520-104-23 Filing)

Dear Sir or Madam:

On behalf of Rowe Fine Furniture, Inc. (f/k/a Lexington-Rowe Furniture, Inc.) (the "Company"), we are filing this statement in compliance with the alternative reporting and disclosure requirements set forth in Section 2520.104-23 of the regulations adopted by the United States Department of Labor (the "Department") under Section 104 of the Employee Retirement Income Security Act, as amended ("ERISA"). The Company maintains the following individual deferred compensation plans for the individuals set forth on Schedule A (attached hereto) which are unfunded plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The information requested in Department of Labor Regulations, Section 2520.104-23 is as follows:

1. Employer name and address:
Rowe Fine Furniture, Inc. (f/k/a Lexington-Rowe Furniture, Inc.)
2121 Gardner Street
Elliston, Virginia
2. Employer's Tax Identification Number: 20-8233741
3. Number of Plans Maintained by the Company for Providing Deferred Compensation for a Select Group of Management or Highly Compensated Employees: zero (0) plans, this filing is for the individual plans set forth in Exhibit A (attached hereto) 19 total plans.

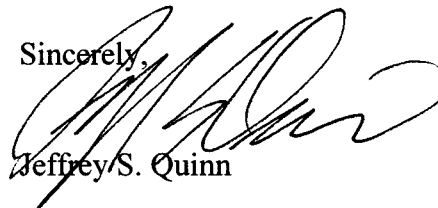
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4. Number of Participants In Such Plan(s): 19 total participants in the plans set forth on Exhibit A (attached hereto).

The Company will provide pertinent plan documents to the Department of Labor upon request.

Please date-stamp the enclosed duplicate copy of this letter and return it in the enclosed self-addressed stamped envelope to verify receipt of delivery.

Sincerely,

A handwritten signature in black ink, appearing to read "Jeffrey S. Quinn", is written over the typed name.

Jeffrey S. Quinn

Enclosure

cc: Mark Freitas

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EXHIBIT A
Individual Deferred Compensation Agreements

EMPLOYEE

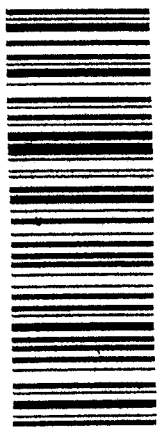
- 1) G.W. Angle
- 2) G. Batty
- 3) K.E. Bentz
- 4) B.A. Birnbach
- 5) J. Brockway
- 6) J. Cempre
- 7) K. Cole
- 8) M.L. Danish
- 9) J. Grothman
- 10) C. Keifetz
- 11) F. Kempner
- 12) J.A. Lutes
- 13) M.S. Mosely
- 14) J.S. Shelor
- 15) R.W. Sorensen
- 16) W.B. Taylor
- 17) P. Tulley
- 18) S. Wilkins
- 19) D. Yopp

PLACE STICKER AT TOP OF ENVELOPE IN THE RIGHT
OF THE RETURN ADDRESS, FOLD AT DOTTED LINE

CERTIFIED MAIL

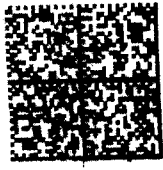
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J. Quinn

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