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December 17, 2008

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

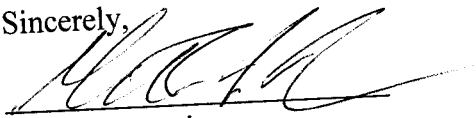
Re: MODA, LLC Deferred Compensation Plan

Dear Sir or Madame:

Attached please find the Top Hat filing pursuant to DOL Regulation Section 2520.104-23 on behalf of MODA, LLC dba Marc Fisher Footwear.

If you should have any other questions regarding this filing please do not hesitate to contact me.

Sincerely,



Matthew Burris
CFO

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200 Constitution Avenue N.W.
Washington, DC 20210

Re: Top Hat Filing

Dear Sir or Madame:

The following information is being provided pursuant to DOL Regulation Section 2520.104-23 to satisfy the ERISA reporting and disclosure requirements for a Top Hat plan adopted by the employer:

Employer's Name:	MODA, LLC dba Marc Fisher Footwear
Address:	5 Greenwich Office Park Greenwich, CT 06830
IRS Employer #:	59-3786041

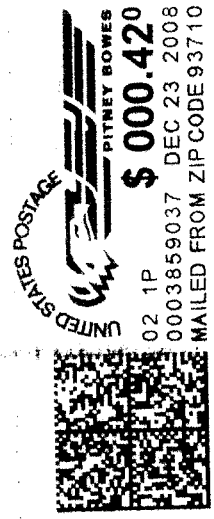
The employer maintains a top-hat plan primarily for the purpose of providing deferred compensation for a select group of management employees. This is the only top-hat plan maintained by the employer and one employee is expected to participate in the plan. The top-hat plan documents are available to the Department of Labor upon request. The top-hat plan was adopted no earlier than 120 days prior to the filing of this notice.

Sincerely,



Matthew Burris
CFO

WESPAC
8070 N. 16th St. Ste 154
Fresno CA 93710



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