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November 11, 2008

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

Dear Reviewer:

Real Estate One, Inc. hereby supplies the following information pursuant to the Department of Labor Regulation §2520.104-23:

- A. Name and Address of Employer:  
Real Estate One, Inc.  
25800 Northwestern Highway, Suite 100  
Southfield, MI 48075
- B. Employer Identification Number: 38-1903424
- C. Real Estate One, Inc. maintains the Real Estate One, Inc. Nonqualified "Top Hat" Retirement Program primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Three employees participate in this plan.

It is our understanding that this letter fulfills our notification obligations under the Employee Retirement Income Security Act of 1974 in lieu of an annual filing requirement.

If you have any questions, please feel free to call me at (248) 208-2900 between the hours of 9:00 a.m. and 5:00 p.m. EST.

Very truly yours,  
Real Estate One, Inc.



Kevin Duhivin  
Chief Financial Officer



**Plante & Moran, PLLC**  
Suite 500  
2601 Cambridge Court  
Auburn Hills, MI 48326  
Tel: 248.375.7100  
Fax: 248.375.7101  
plantemoran.com

**\*\*\*\*\* DFVC FILING \*\*\*\*\***

November 11, 2008

DFVC Program – DOL  
Post Office Box 70933  
Charlotte, NC 28272-0933

**Re: Delinquent Filer Voluntary Compliance (DFVC) Program for the Real Estate One, Inc.  
Nonqualified "Top Hat" Retirement Program**

<b>Plan Sponsor:</b>	<b>Real Estate One, Inc.</b>
<b>Employer Identification Number:</b>	<b>38-1903424</b>
<b>Plan Number:</b>	<b>888</b>
<b>Plan Year Ending:</b>	<b>December 31, 2007</b>

Dear Reviewer:

On behalf of Real Estate One, Inc., we are applying under the DFVC Program for the late filing of the Form 5500, Annual Return/Report of Employee Benefit Plan, for the above-referenced plan.

**Enclosures**

We have enclosed a signed and dated copy of the Form 5500 for the 2007 plan year. Additionally, please find an enclosed check in the amount of \$750 for the applicable penalty amount (as calculated for an exempted Top Hat Plan), made payable to the "U.S. Department of Labor."

**EBSA Filing Requirement**

As of the date of this correspondence, the past due Top Hat Plan Exemption statement has been filed with the EBSA in Washington, D.C.

**Additional Information**

If you need any additional information, feel free to call me at (248) 375-7276 between the hours of 9:00 a.m. and 5:00 p.m., Monday through Friday.

Very truly yours,  
**PLANTE & MORAN, PLLC**  
**EMPLOYEE BENEFITS CONSULTING**

  
Bruce R. Delbecq

Enclosures

cc: Kevin Dunivin, Chief Financial Officer, Real Estate One, Inc.

