

John A. Nixon
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February 20, 2009

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, DC 20210

Re: Notice Under DOL Reg. § 2520.104-23 for
Exemption for Top Hat Plan Maintained by Godiva
Chocolatier, Inc.: EIN No. 23-

Ladies and Gentlemen:

On behalf of Godiva Chocolatier, Inc., this letter is intended to constitute a statement meeting the requirements of DOL Reg. §2520.104-23 providing an alternative method of compliance with the reporting and disclosure requirements applicable under the Employee Retirement Income Security Act of 1974, as amended (the "Act") to pension plans for selected employees. The information required under DOL Reg. §2520.104-23 is as follows:

- (1) Employer: Godiva Chocolatier, Inc. (the "Company")
- (2) Address: 355 Lexington Ave.
16th Floor
New York, NY 10017
- (3) EIN: 22-1812634

PHL:5977140.1/GOD015-254415


(4) The Company maintains the Godiva US Deferred Compensation Plan (the "Plan") primarily for the purpose of providing deferred compensation for a select group of management and highly compensated employees. The Plan was effective on January 1, 2009 and adopted on December 23, 2008. Under the Plan, benefits are paid as needed solely from the general assets of the Company. The Company maintains no other plans providing nonqualified deferred compensation benefits.

(5) The Plan covers 96 employees.

(6) The Company, as plan administrator, will provide to the Department of Labor any plan documents relating to the Plan upon request as required by section 104(a)(1) of the Act.

Please acknowledge receipt of the filing of this Notice by signing the enclosed duplicate copy of this statement and returning it to me in the envelope provided.

Sincerely,



John A. Nixon
For WolfBlock LLP

cc: Donna Edbril, Esquire
Adrienne Logan, Esquire
Debra Maher



1650 Arch Street
22nd Floor
Philadelphia, PA 19103-2097

John A. Nixon

CERTIFIED MAIL



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RETURN RECEIPT REQUESTED

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