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April 27, 2009

**CERTIFIED MAIL  
 RETURN RECEIPT REQUESTED**

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

MAY - 5 2009

Re: DFVCP Top Hat Plan Filing – Vecellio Group, Inc. Executive Retirement Plans

Dear Sir or Madam:

The following information is disclosed in order to comply with the reporting and disclosure requirements of the Employee Retirement Income Security Act of 1974, under the alternative method of compliance as set forth by DOL Regulations Section 2520.104-23.

Vecellio Group, Inc. (the "Employer") maintains:

- the Vecellio Group, Inc. Executive Retirement Plan for the Benefit of John F. West;
- the Vecellio Group, Inc. Executive Retirement Plan for the Benefit of Joseph Mattlin;
- the Vecellio Group, Inc. Executive Retirement Plan for the Benefit of Andrew T. Jones;
- the Vecellio Group, Inc. Executive Retirement Plan for the Benefit of Hazen P. Hinds;
- the Vecellio Group, Inc. Executive Retirement Plan for the Benefit of Larry K. McLaughlin; and
- the Vecellio Group, Inc. Executive Retirement Plan for the Benefit of Robert D. Smith.

1. The address of the Employer is P.O. Box 15065, West Palm Beach, FL 33416.
2. The Employer's tax identification number is 22-3884861.
3. The Employer maintains the plan primarily for the purpose of providing deferred compensation for a select group of key management or highly compensated employees.
4. The number of employees in each plan is 1.

If you require a copy of the plan document or any additional information, please contact the undersigned.

Sincerely,

Melanie J. Hancock

 MJH/lcd/cr  
 cc: Mr. Robert D. Smith

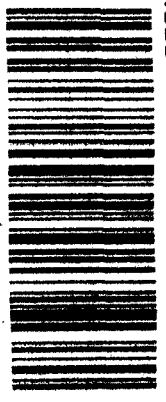
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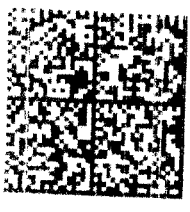
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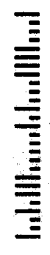
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U.S. Department of Labor  
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