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LUITPOLD PHARMACEUTICALS, INC.
1 LUITPOLD DR ~~9001~~
P.O. BOX 9001
SHIRLEY, NY 11967-4709

9/10/09 AM 10:51

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

Re: The Luitpold Pharmaceuticals, Inc. Non-Qualified Deferred Bonus Plan (the "Plan")

Dear Secretary:

Under Section 2520.104-23 of your Regulations, this letter serves as notice that, with respect to the above-specified Plan, we intend to utilize the alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title I of ERISA.

Pursuant to the Regulations Section 2520.104-23(b), the following information is provided:

1. Name and Address of Employer – *Luitpold Pharmaceuticals, Inc.*
1 Luitpold Dr ~~9001~~
P.O. BOX 9001
Shirley, NY 11967-4709
2. Employer's Employer Identification Number – 11-2695700
3. The Employer declares that it maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
4. The number of participants in this Plans is 8.

The Employer will provide Plan documents, if any, to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

Very truly yours,
LUITPOLD PHARMACEUTICALS, INC.

By: *Mary Lent*
Print Name: Mary Lent



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