

April 15, 2009

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

EBSA/PUBLIC DISCLOSURE
2009 SEP 29 AM 6:49

Re: Top Hat Plan Exemption

Dear Secretary:

The purpose of this letter is to provide alternative single filing compliance with reporting and disclosure requirements regarding Non Qualified Top Hat Plans under Part 1 of Title I of the Employee Retirement Income Security Act of 1974. Pursuant to Regulation Section 2520.104-23(b), we provide the following information:

1. Employer Name: MOSI, LLC
2. Employer Address: 45 West 36th St.
3. Employer EIN: 26-4690229
4. The Plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. Number of Plans: Two (2)
6. Number of Employees in each Plan: One (1)

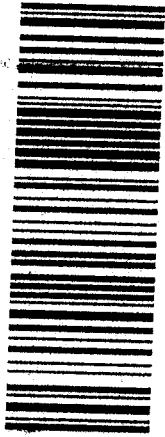
The Employer will provide plan documents, if any, to the Secretary upon request as required by Section 104(a)(1) of ERISA.

Sincerely,

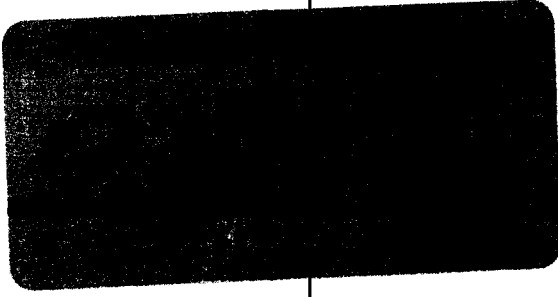

Joseph Gherardi, President
MOSI, LLC

MODERN
OFFICE SYSTEMS, INC.
45 WEST 36TH STREET
NEW YORK, NY 10018
9TH FLOOR

POSTAGE WILL BE PAID BY ADDRESSEE
CERTIFIED MAIL



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