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March 2, 2010

U.S. Department of Labor
Employee Benefits Security Administrator
Top Hat Plan Exemption
200 Constitution Avenue NW, Room N-1513
Washington, DC 20210

Re: LVMH Affiliates' Top Hat Plan ("Plan")

Dear Sir or Madam:

We are enclosing the registration statement required by DOL Reg. §2520.104-23 to exempt the Plan from the Form 5500 filing requirements. Contemporaneously with this filing, the employer-sponsor is filing the required documentation and penalties as provided in the DFVC Program.

Thank you for your attention.

Very truly yours,

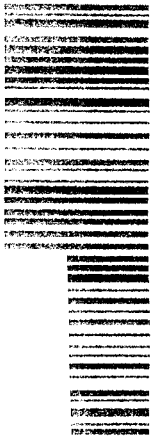
Meredith M. Saccardi

TOP-HAT PLAN EXEMPTION STATEMENT

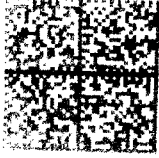
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Employee Benefits Security Administration
Top Hat Plan Exemption
200 Constitution Avenue, N.W., N-1513
Washington, D.C. 20210

The Plan Name:	LVMH Affiliates' Top Hat Plan (the "Plan")
Employer Name:	LVMH Moet Hennessy Louis Vuitton, Inc.
Employer's Address:	c/o Pascal Carpentier 19 East 57th Street 5th Floor New York, NY 10022
Employer's EIN	13-3870253
Number of Participants in the Plan:	24
Top Hat Plan:	The Employer maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

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