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HERRICK

NEW YORK
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GARY S. YOUNG
PARTNER
Direct Tel: 973.274.2035
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Email: gyoung@herrick.com
EBSA/PUBLIC DISCLOSURE
2010 APR 26 PM 3:29

April 20, 2010

CERTIFIED MAIL/RETURN RECEIPT

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

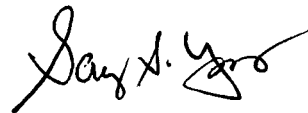
Re: Prestige Capital Corporation Senior Management Incentive Plan -
Alan R. Eliasof

Dear Sir or Madam:

Prestige Capital Corporation (the "Company") is filing this notice on the Prestige Capital Corporation Senior Management Incentive Plan (the "Plan") pursuant to Department of Labor Regulation § 2520.104-23. The Company maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The Plan currently covers 1 employee.

The Company's address is 400 Kelby Street, 14th Floor, Fort Lee, New Jersey 07024, and the Company's Employer Identification Number is 22-2661128.

Sincerely,



Gary S. Young

GY:rw

cc: Howard L. Kaminski

Certified Mail No.: 7160 3901 9848 7103 8915

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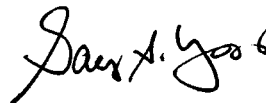
Re: Prestige Capital Corporation Senior Management Incentive Plan -
Stuart J. Rosenthal

Dear Sir or Madam:

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Sincerely,



Gary S. Young

GY:rw

cc: Howard L. Kaminski

Certified Mail No.: 7160 3901 9848 7103 8922

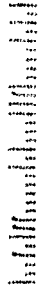
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ONE GATEWAY CENTER
NEWARK, NJ
07102



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Employee Benefits Security Admin.
U.S. Department of Labor
200 Constitution Avenue, Rm N-5644
Washington, DC 20210
US



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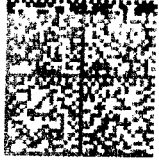
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