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ERISA/PUBLIC DISCLOSURE

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VIA CERTIFIED MAIL

July 14, 2010

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

HPL&S Inc.

***Pension and Employee
Benefit Consultants***

***125 South Wilke Road
Suite 300
Arlington Heights, IL
60005-1584
847.392.2999
FAX: 847.392.1053***

Re: Interiors by Steven G. Inc. Supplemental Executives' Retirement Plan

To Whom It May Concern:

Enclosed is the statement prepared under the alternative method of compliance pursuant to ERISA Reg. 2520.104-23 for the above-named plan.

Please confirm receipt of the attached document.

If you have any questions, please call.

Sincerely,

A handwritten signature in cursive script that reads "Patty Spiegel". The signature is written in black ink and is positioned above the typed name.

Patty Spiegel
Ext. 2053

PS/
Enclosure

TOP-HAT PLAN EXEMPTION STATEMENT

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

Employer Name: Interiors by Steven G. Inc.

Address: 2818 Center Port Circle, Pompano Beach, FL 33064

Employer EIN: 59-2423977

The Employer maintains a Plan (or Plans) primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Number of Plans: one (1)

Number of Employees in Plan(s): one (1)

Dated: 6/1/10

By:  _____

Steven Gurowitz/President



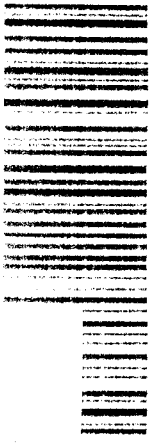
HPICS Inc.

211 South Wilco Road

Suite 300

Spring Hill Heights, IL

60162-1500



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200 Constitution Avenue NW
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