

Rubin Postaer and Associates

**2525 Colorado Avenue
Santa Monica, CA 90404**

2011 JAN 24 PM 1:52

January 11, 2011

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

Employer Name: Rubin Postaer and Associates

Address: 2525 Colorado Avenue, Santa Monica, CA 90404

Employer EIN: 95-4062405

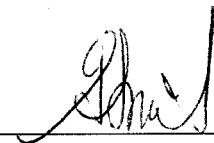
The employer maintains a Plan or Plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Number of Plans: One (Rubin Postaer and Associates Incentive Share Plan)

Number of Employees in Plan: 9

Sincerely,

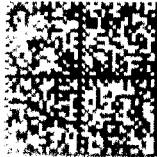
Rubin Postaer and Associates

By:  _____



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Garden City, New York 11530-4869



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PERSONAL AND CONFIDENTIAL

