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2011 APR -1 PM 1:03

March 23, 2011

By Certified Mail No.: 2802 6128

Return Receipt Requested

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

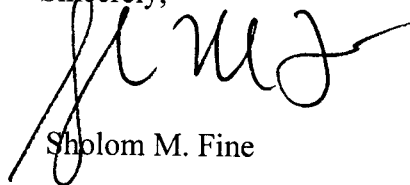
Re: The Society of the Four Arts 457(b) Eligible Deferred Compensation Plan

Dear Sir or Madam:

This notice is provided, in accordance with Department of Labor Regulations §2520.104-23, to inform you that our client, the Society of the Four Arts, 2 Four Arts Plaza, Palm Beach, Florida, 33480, EIN: 59-0454318, maintains the above plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The total number of employees eligible to participate in the plan is 5.

The plan sponsor will provide plan documents to the Secretary of Labor upon request, as required by Section 104(a)(6) of the Employee Retirement Income Security Act of 1974, as amended.

Sincerely,



Sholom M. Fine

SMF/pec

cc: Kathy Mardambek
Russell A. Gaudreau, Jr., Esq.
Marcia S. Wagner, Esq.