



EBSA/PUBLIC DISCLOSURE

2011 APR -1 PM 1:03

March 28, 2011

VIA CERTIFIED MAIL # 70110110000197365402 / RETURN RECEIPT REQUESTED

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

**Re: Top Hat Plan Registration Statement for the IKEA North America Services, LLC
Supplemental Retirement Accumulation Plan**

Dear Sir or Madam:

Pursuant to and in accordance with Department of Labor's Delinquent Filer Voluntary Compliance Program ("DFVCP"), IKEA North America Services, LLC (the "Company"), as sponsor of the IKEA North America Services, LLC Supplemental Retirement Accumulation Plan (the "Plan"), a "top hat plan" described in Department of Labor Regulation §2520.104-23(a), hereby submits this registration statement in partial fulfillment of its obligations under the DFVCP. To fulfill its remaining obligation under the DFVCP, the Company will separately submit to the DFVCP and pay the applicable \$750 penalty.

The following is intended to comply with the requirements under Department of Labor Regulation §2520.104-23 for an alternative method of compliance:

1. Name and Address of Employer:
IKEA North America Services, LLC
420 Alan Wood Road
Conshohocken, PA 19428
2. Employer Identification Number:
23-3005722
3. Employer Declaration:
The Company maintains the Plan primarily for the purpose of providing deferred compensation for a select group of highly compensated key employees.




4. Statement of Number of Plans and Number of Employees in Such Plans:

The Plan is currently the only top hat plan maintained by the Company. The Plan currently covers 93 employees.

In accordance with Section 104(a)(6) of ERISA and applicable regulations, plan documents will be provided upon request.

If you or your representative should have any questions or require any additional information regarding this matter, please contact me at (410) 931-5410, extension 2106.

Respectfully submitted,



Joseph Esposito

