

April 1, 2011

**VIA CERTIFIED MAIL  
 RETURN RECEIPT REQUESTED**

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

 EBSA/PUBLIC DISCLOSURE  
 2011 APR 12 PM 12:56

Re: Offit Kurman Nonqualified Defined Contribution Plan

Dear Secretary:

Pursuant to Section 2520.104-23 of the Department of Labor's Regulations, this letter will serve as notice that, with respect to the Offit Kurman Nonqualified Defined Contribution Plan, the undersigned intends to utilize the alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 ("ERISA"), which alternative form of compliance is provided in the Regulations Section cited above.

Pursuant to Regulations Section 2520.104-23(b), the following information is provided:

 1. Name and Address of Employer

 Offit Kurman, P.A.  
 8171 Maple Lawn Blvd., Suite 200  
 Maple Lawn, MD 20759

 2. Employer Identification Number

52-1518021

3. The Employer maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Initially, there are only 60 participants in the Plan.

4. In addition to the Plan described above, the Employer does not maintain any other arrangements providing deferred compensation and/or other benefits to a select group of management or highly compensated employees.

Pursuant to Regulations Section 2520.104-23(b)(2), the Employer will provide plan documents to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

Very truly yours,

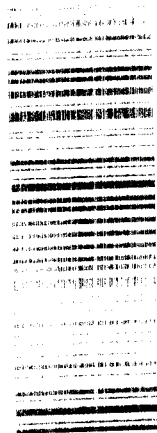
Offit Kurman, P.A.

By: 

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Theodore A. Offit,  
Vice President

**Ott**

Attorneys At Law



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