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DLA/PUBLIC/REGUL.

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August 14, 2012

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

To Whom It May Concern:

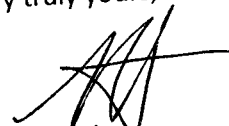
The undersigned declares that the employer described below maintains the following plan(s) primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

In compliance with Labor Reg. §2520.104-23 the undersigned provides the following information with respect to the plan(s):

Employer:
Employer Name: Early Stage Solutions, LLC dba David Landau & Associates, LLC
Address: 55 Lane Road
Fairfield, NJ 07004
EIN#: 13-4159008

Name of Plan: David Landau & Associates, LLC Deferred Compensation Plan
Number of Plans: 1
Number of Employees in Plan: 2

Very truly yours,


David Landau
Plan Administrator

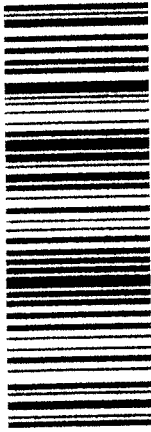
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David Landau & Associates, LLC
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Fairfield, NJ 07004

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