



200 Madison Avenue, 5th Floor
New York, NY 10016-3912
Direct: (212) 210-6639
jag@rosenyc.com
ROSENYC.COM

John Gacinski
Chief Financial Officer

February 25, 2013

REGISTERED MAIL
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: Filing of Statement Described
in DOL Reg. §2520.104-23

2013 MAR -4 PM 4:34
ERISA/PUBLIC INFORMATION

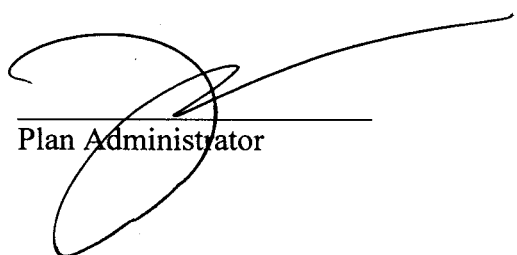
Dear Sir or Madam:

The following statement is being filed in accordance with Department of Labor Regulation Section 2520.104-23, which provides an alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974 ("ERISA") for unfunded pension plans maintained by an employer for a select group of management or highly compensated employees.

Rose Associates, Inc. (the "Company") has recently adopted a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees (the "Plan"). Currently, the Plan has three participants.

The address of the Company is 200 Madison Avenue, 5th Floor, New York, NY 10016, and the Company's EIN is 13-2796845.

Very truly yours,

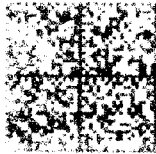


Plan Administrator



ROSE
ASSOCIATES

200 Madison Avenue 5th Floor
New York, NY 10016-5012



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