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March 7, 2013

BY CERTIFIED MAIL, RETURN RECEIPT REQUESTED

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

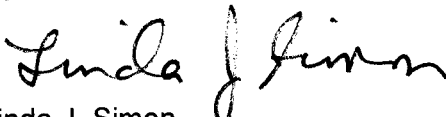
Re: Seminole Hard Rock Entertainment, Inc.
EIN: 20-8347464

To Whom It May Concern:

Enclosed are two Statements pursuant to 29 CFR 2520.104-23 regarding the two "top hat" plans maintained by the captioned employer, one of which is being simultaneously submitted to the DOL through DFVCP. If you have any questions, please contact us.

Very truly yours,

LOCKE LORD LLP


Linda J. Simon

LJS:krc

Enclosure

cc: Kim Creighton

2013 MAR 14 PM 12:55

USA/PUBLIC OFFICE

**STATEMENT PURSUANT TO 29 CFR 2520.104-23
TOP HAT PLAN EXEMPTION**

Name of Employer: Seminole Hard Rock Entertainment, Inc.

Address: 6100 Old Park Lane
Orlando, FL 32835

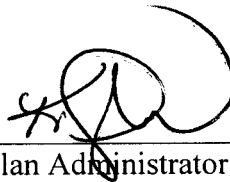
EIN: 20-8347464

The employer maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

The plan is the Seminole Hard Rock Entertainment, Inc. Deferred Bonus Plan. The plan has 32 employees participating in it and the employer maintains one other "top hat" plan for employees, the Hard Rock Supplemental Retirement Plan, with 40 participants.

02-11-2013

Date



Plan Administrator

**STATEMENT PURSUANT TO 29 CFR 2520.104-23
TOP HAT PLAN EXEMPTION**

Name of Employer: Seminole Hard Rock Entertainment, Inc.

Address: 6100 Old Park Lane
Orlando, FL 32835

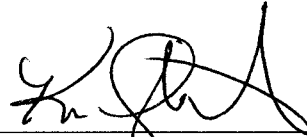
EIN: 20-8347464

The employer maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

The plan is the Hard Rock Supplemental Retirement Plan. The plan has 40 employees participating in it and the employer maintains one other "top hat" plan, the Seminole Hard Rock Entertainment, Inc. Deferred Bonus Plan, with 32 participants.

02-11-2013

Date

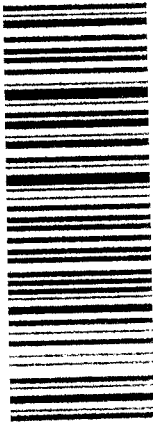


Plan Administrator

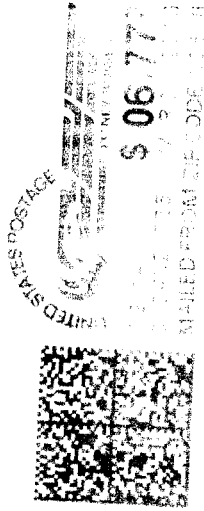
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