

International Council of Shopping Centers, Inc.  
1221 Avenue of Americas  
New York, New York 10020

December 16, 2013

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

Re: Alternative Reporting and Disclosure Requirements Under Labor Regulation Section 2520.104-23, for INTERNATIONAL COUNCIL OF SHOPPING CENTERS, INC., an Illinois not-for-profit corporation

Dear Sirs and Madams:

The following is the information required pursuant to Labor Regulation Section 2520.104-23(b) in order to qualify unfunded plans maintained by an employer for a select group of management or highly compensated employees exemption from reporting and disclosure requirements of Part I of Title I of ERISA:

1. Name and Address of Employer: INTERNATIONAL COUNCIL OF SHOPPING CENTERS, INC., an Illinois not-for-profit corporation, 1221 Avenue of the Americas, New York, New York 10020.
2. Employer Identification Number: 13-1854667.
3. Declaration: The undersigned hereby certifies that Employer maintains the deferred compensation plan, referred to under No. 4, below for the primary purpose of providing deferred compensation to a select group of management or highly compensated employees.
4. Number of Plans: Employer maintains one unfunded deferred compensation plans as described in Labor Regulation Section 2520.104-23(b), and there is one employee, the Employer's President and Chief Executive Officer, participating in such plan.

Sincerely,

INTERNATIONAL COUNCIL OF SHOPPING  
CENTERS, INC.

By 

Name: Glen Hale

Its: Chief Financial Officer

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ORIGIN ID: QNYA (646) 728-3630  
MAILROOM  
ICSC  
1221 AVE OF THE AMERICAS, FL41  
NEW YORK, NY 10020  
UNITED STATES US

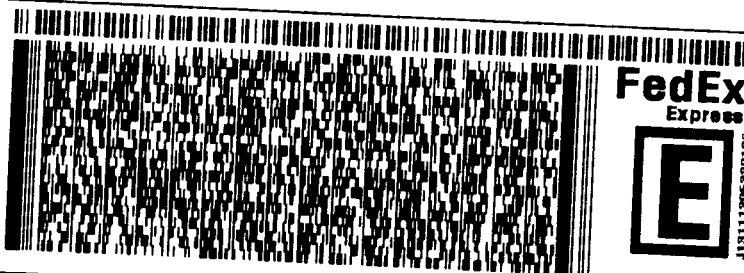
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BILL SENDER

**TO TOP HAT PLAN EXEMPTION  
EMPLOYEE BENEFITS SECURITY ADMINIST  
200 CONSTITUTION AVE NW ROOM N-1513  
US DEPT OF LABOR  
WASHINGTON DC 20210**

DEPT: LEGAL

REF: PETERSON P7660-8799-10-0



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**EP TSGA**

**20210  
DC-US IAD**

Part # 156148-434 RITZ 02/13

