

**Baldwin Law Group, LLP**

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August 28, 2015

**CERTIFIED MAIL  
RETURN RECEIPT REQUESTED**

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

**Re: The Pandora Jewelry LLC Leadership Team SERP (the "Plan")**

Dear Sir/Madam:

Pandora Jewelry LLC is the sponsor of the deferred compensation plan identified above. The Plan is a top hat plan and is subject to the reporting and disclosure requirements of the Employee Retirement Income Security Act ("ERISA"). We are submitting this filing pursuant to ERISA Regulation § 2510.104-23(b), as issued by the Department of Labor.

The information required to be reported by ERISA is as follows:

Employer Name and Address:	Pandora Jewelry LLC 250 West Pratt Street Baltimore, MD 21021
Employer Identification No:	42-1561527
Primary Purpose of the Plan:	The primary purpose of the Plan is to provide deferred compensation to a select group of management or highly compensated employees.
Type of Plan:	The Plan is a deferred compensation plan for four Plan participants.
Additional Plans:	Pandora Jewelry LLC maintains a second Plan with one participant. Pandora Jewelry is part of a controlled group with a foreign parent, Pandora


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Jewelry A/S (EIN 98-0586595). There are two other nonqualified deferred compensation plans in which Pandora Jewelry LLC is a participating employer, and the two plans have 9 and 3 participants, respectively.

The Employer agrees to provide the plan documents to the Secretary upon request as required by Section 104(a)(6) of ERISA. Please contact me if you need any additional information.

Very truly yours,



Marika M. Ostendorf

MMO/kd  
cc: Ms. Kim Iacobellis  
23984

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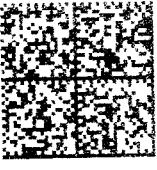
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