

Information submitted via Top Hat Plan Statement Online Filing System to U. S.
Department of Labor under 29 CFR 2520.104-23

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Confirmation Number: 11913

Amended Confirmation Number:

Employer Information

Name: Katten Muchin Rosenman LLP
Address: 525 W. Monroe St.
City: Chicago
State: IL
Zip Code: 60661

Plan Administrator Information

Name: Katten Muchin Rosenman LLP Retirement and Benefits Committee
Address: 525 W. Monroe St.
City: Chicago
State: IL
Zip Code: 60661
Phone: 3129025386
Email: brooks.giles@katten.com

Plan Information

Employer maintains the plan or plans below primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

ID:1	Plan Name:	Katten Muchin Rosenman LLP Second Amended and Restated Retirement/Death Benefit Plan	Number of Employees: 0
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Additional Information:

Katten maintains a non-qualified deferred compensation plan pursuant to its partnership agreement (the Katten Muchin Rosenman LLP Second Amended and Restated Retirement/Death Benefit Plan, or "Plan"), which only covers (and has only covered since its inception) capital partners who are equity holders of the firm, and who meet the age and eligibility requirements and retire from the firm. Katten has always maintained and still maintains that the Plan does not cover and has never covered any employees and therefore is and has been exempt from ERISA since its inception. Nonetheless, Katten is making this filing as a preventive measure in the event any of its capital partners are later determined by a court or agency to be common law employees, and therefore the Plan would become subject to ERISA. In that event, based on the foregoing, Katten is notifying the Department that it maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, and the Plan is therefore eligible for the alternative method of reporting and disclosure under Part 1 of Title I of the Employee Retirement Income Security Act of 1974 for unfunded or insured pension plans for a select group of management or highly compensated employees specified in Department of Labor Regulations 29 C.F.R. 2520.104-23.



U. S. Department of Labor
Employee Benefits Security Administration
Washington, DC 20210

This message confirms that the Department of Labor's (DOL's) Employee Benefits Security Administration (EBSA) has received the filing of your Top Hat Plan Statement. The confirmation code for your filing is 11913. When correcting errors to your filing, please use this code in your amended statement. This communication does not mean that DOL has made a determination that you are eligible to file under DOL regulation 29 CFR 2520.104-23.