

2520032542118

KIRKLAND & ELLIS

A PARTNERSHIP INCLUDING PROFESSIONAL CORPORATIONS

200 East Randolph Drive
Chicago, Illinois 60601

Timothy M. Mlsna, P.C.
To Call Writer Direct:
312 861-2296

312 861-2000

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312 861-2200

August 19, 1992

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

Secretary of Labor
Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

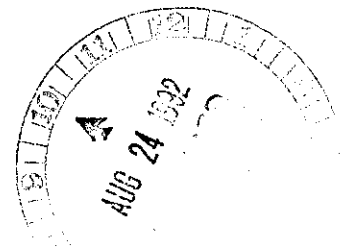
Re: Kirkland & Ellis

Gentlemen:

The purpose of this letter is to notify the Department of Labor in accordance with its Regulation Section 2520.104-23 that Kirkland & Ellis maintains an unfunded deferred compensation plan for certain of its partners. While we believe that, pursuant to Department of Labor Regulation Section 2510.3-3(c), our unfunded deferred compensation plan for partners is not considered a plan for purposes of ERISA, we are nevertheless making this filing. (DOL Reg. Sec. 2510.3-3(c) provides that sole shareholders of corporations and their spouses and partners in a partnership and their spouses shall not be deemed to be employees for purposes of determining whether an employee benefit plan is maintained for employees under ERISA.)

The following information is provided regarding the reporting and disclosure provisions of the Part 1 of Title I of ERISA, as amended:

Employer Name and Address:	Kirkland & Ellis 200 East Randolph Drive Chicago, Illinois 60601
Employer Identification No.:	36-1326630
Number of deferred compensation plans maintained for management and highly compensated employees:	1



Denver

Los Angeles

New York

Washington D.C.

KIRKLAND & ELLIS

Secretary of Labor
August 17, 1992
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Number of employees in each plan as of the date hereof: The plan covers partners of Kirkland & Ellis, none of whom are considered employees under Department of Labor Regulations.

If you desire any additional information, please contact the undersigned.

Very truly yours,



Timothy M. Mlsna, P.C.

TMM:sw
Enclosure

