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CONFIDENTIAL

Top Hat Plan Exemption
Pension and Welfare Benefits
Administration
Room N-5644
United States Department of Labor
200 Constitution Avenue, N.W.
Washington, DC 20212

Re: Cozen and O'Connor

Gentlemen:

This letter is to comply with the alternative method of compliance for pension plans for certain selective employees as outlined in Regulation Section 2520.104-23. The above employer, employer identification number 23-1732832 maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The employer currently maintains one such plan with 21 employees.

Very truly yours,

COZEN AND O'CONNOR

BY: STEPHEN A. COZEN
President