

U.S. DEPARTMENT OF LABOR
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October 23, 2003

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Top Hat Plan Exemption
Exemption and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20216

2520040764068

Re: **Goldberg, Kohn, Bell, Black, Rosenbloom & Moritz, Ltd.**
Amended and Restated Shareholders' Agreement

Dear Sir/Madam:

Pursuant to the provisions of Department of Labor regulations at 29 C.F.R. § 2520.104-23, you are hereby notified that the employer named in item (1) below maintains an unfunded plan (as identified in item (2) below) primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees. Item (3) below sets forth the number of participants in the plan as of the date of this letter.

Item (1): Goldberg, Kohn, Bell, Black, Rosenbloom & Moritz, Ltd.
55 East Monroe Street, Suite 3700
Chicago, Illinois 60603
36-2863762

[NAME, ADDRESS AND EMPLOYER IDENTIFICATION NUMBER (EIN) OF EMPLOYER MAINTAINING PLAN]

Item (2): Amended and Restated Shareholders' Agreement (no PIN).
[NAME AND PLAN IDENTIFICATION NUMBER (PIN) OF EACH PLAN TO WHICH THIS NOTIFICATION APPLIES]

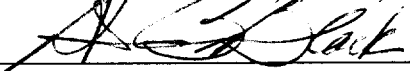
Item (3): Only the 40 Shareholders of this law firm are participants. None of the approximately 140 other employees of this law firm, including associate attorneys, of counsel, paralegals, administrative and clerical staff is a participant in this plan.

[NUMBER OF PARTICIPANTS IN EACH PLAN TO WHICH THIS NOTIFICATION APPLIES]

Kindly acknowledge receipt of this filing by signing and returning to the sender the copy of this letter enclosed herewith for acknowledgment purposes. A stamped, self-addressed envelope is also enclosed for your convenience.

Very truly yours,

GOLDBERG KOHN, BELL, BLACK, ROSENBLUM & MORITZ, LTD.

By 
Dennis B. Black, Principal

RECEIPT is acknowledged this _____ day of _____, 2003

U.S. DEPARTMENT OF LABOR

By _____
Its _____

GOLDBERG KOHN

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8347 \$0.57 OCT 23 07
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