

TOP-HAT PLAN STATEMENT PURSUANT TO DOL REG.  
§ 2520.104-23

2520043381290

1. NAME AND ADDRESS OF EMPLOYER: DUANE MORRIS LLP  
One Liberty Place  
Philadelphia, PA 19103
2. EMPLOYER'S EIN: 23-1392502
3. DECLARATION OF EMPLOYER: The Employer maintains a plan or plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
4. NUMBER OF TOP-HAT PLANS: 1
5. NUMBER OF EMPLOYEES IN PLAN: 1

The Employer shall provide plan documents, if any, to the Secretary of Labor upon request as required by section 104(a)(1) of the Employee Retirement Income Security Act of 1974, as amended.

Date: July 6, 2004

DUANE MORRIS LLP

By:   
Sheldon M. Bonovitz, Chairman

1904-2004  
**Duane Morris**  
100th Anniversary

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HOMER L. ELLIOTT  
DIRECT DIAL: 215.979.1949  
E-MAIL: HLELLIOTT@DUANEMORRIS.COM

[www.duanemorris.com](http://www.duanemorris.com)

July 6, 2004

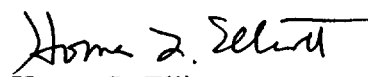
Top-Hat Plan Exemption  
Employee Benefits Security Administration  
Room N-1513  
U.S. Department of Labor  
200 Constitution Avenue N.W.  
Washington, DC 20210

**Re: Top-Hat Plan Filing for Duane Morris LLP**

Dear Sir or Madam:

Enclosed, on behalf of Duane Morris LLP, is the required statement under the DOL Reg. § 2520.104-23. This statement is being filed for the purpose of electing the alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title I of ERISA as they apply to the above-captioned plan.

Sincerely,

  
Homer L. Elliott  
for DUANE MORRIS LLP

HLE/cms  
Enclosure

cc: Sheldon M. Bonovitz, Esquire (with enclosure)

**CERTIFIED MAIL**  
**RETURN RECEIPT REQUESTED – 7001 2510 0008 5729 2645**

DUANE MORRIS LLP

ONE LIBERTY PLACE PHILADELPHIA, PA 19103-7396  
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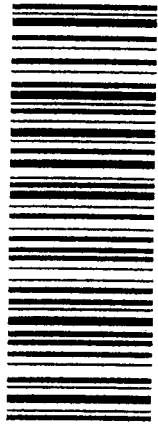
PHONE: 215.979.1000 FAX: 215.979.1020

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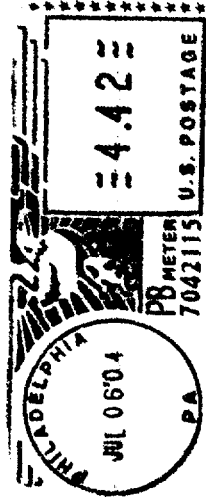
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