

U.S. DEPT. OF LABOR
DOL/ETA/PUBLIC DISCLOSURE
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July 6, 2001

Paul S. Altman
Attorney at Law
312 261 2105
Fax 312 261 1105
paltman@pedersenhaupt.com

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

2520052091983

RE: Top Hat Filing for the Supplemental Equity Partner Retirement Plan
of Pedersen & Houpt, a Professional Corporation

Dear Ladies and Gentlemen:

This statement is filed pursuant to United States Department of Labor regulation Section 2520.104-23(b) to notify you that Pedersen & Houpt, a Professional Corporation (the "Company") adopted the above-captioned Plan on July 1, 2001 which is a plan, primarily for the purpose of providing unfunded deferred severance compensation for a select group of management or highly compensated employees. At this time, this is the only such plan maintained by the Company.

The following is given in respect of this plan:

1. Name and address of employer:

Pedersen & Houpt, a Professional Corporation
161 North Clark Street, Suite 3100
Chicago, Illinois 60601-3224
2. Employer Identification No.: 36-2756074
3. The Company adopted the Pedersen & Houpt, a Professional Corporation Supplemental Equity Partner Retirement Plan for its equity employees. Currently, eighteen employees have been selected to participate in the Plan. The Board of Directors of the Company may elect additional equity employees to participate in

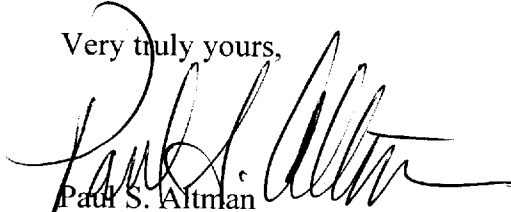
PSA 312062 v1 July 6, 2001

July 6, 2001
Page 2

the future. The Company's obligations under the Plan are funded from the general assets of the Company.

As required under the foregoing Department of Labor regulation, the Company agrees to provide Plan documents, if any, to the Secretary of Labor or his designee upon request as required under Section 104(a)(1) of the Employee Retirement Income Security Act of 1974, as amended.

Very truly yours,



Paul S. Altman

PSA/vlk

psa

PEDERSEN & HOUPT

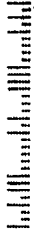
Suite 3100 ■ 161 North Clark Street ■ Chicago, IL 60601-3224

CERTIFIED MAIL



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