

Vinson &amp; Elkins

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May 17, 2007

**VIA CERTIFIED MAIL  
RETURN RECEIPT REQUESTED**

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

Re: Vinson & Elkins L.L.P.  
2500 First City Tower, 1001 Fannin  
Houston, TX 77002-6760  
EIN: 74-1183015

Ladies and Gentlemen:


Pursuant to DOL Regulation § 2520.104-23(b)(1), you are hereby notified within the 120-day time period prescribed under such regulation that Vinson & Elkins L.L.P. has established the Vinson & Elkins L.L.P. Supplemental Defined Benefit Plan (the "Plan"), primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees of Vinson & Elkins L.L.P. The number of employees currently benefiting under the Plan is one (1).

The Plan documents will be provided upon request by the Secretary of Labor.

Please contact the undersigned if you require any additional information.

Very truly yours,

VINSON &amp; ELKINS L.L.P.



Alan J. Robin

Houston 3261573v.1

Vinson & Elkins LLP Attorneys at Law  
Austin Beijing Dallas Dubai Hong Kong Houston  
London Moscow New York Shanghai Tokyo Washington

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**CERTIFIED MAIL**

HOUSTON TX 772

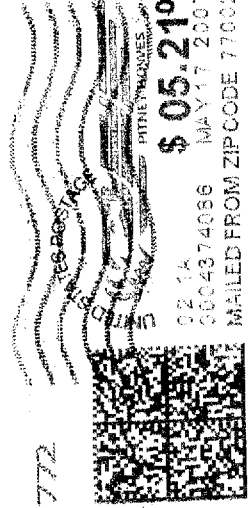


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Vinson & Elkins LLP Attorneys at Law  
First City Tower 1001 Fannin Street, Suite  
Alan J. Robin

**Vinson & Elkins**



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