



2520080801267

Lea & Sachs, Inc.

Date: September 25, 2007

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

Re: Lea & Sachs, Inc.
Deferred Compensation Plan

Dear Sir/Madam:

Pursuant to 29 CFR Section 2520.104-23, this is to advise you that Lea & Sachs, Inc. (the "Company") maintains the plan named below primarily for the purpose of providing deferred compensation for a select group of management and/or highly compensated employees. As of the date of this filing, this is the only such plan maintained by the Company.

Plan Sponsor:	Lea & Sachs, Inc.
EIN:	36-2061158
Plan Name:	Lea & Sachs, Inc. Deferred Compensation Plan
Number of Employees in Plan:	2

The Company will provide copies of the plan documents upon request as required by ERISA Section 104(a)(1).

Should you need any additional information with respect to the Plan, please contact the undersigned.

Respectfully yours,

Lea & Sachs, Inc.

By: George B. Martin

Title: President

07SEP 27 AM 11:41



Street address: 1345 E. Golf Rd., Des Plaines, IL 60016
Mailing address: Box 1667, Des Plaines, IL 60017-1667
Phone 847/296-8000 • Fax 847/296-4335 • Web www.leasachs.com

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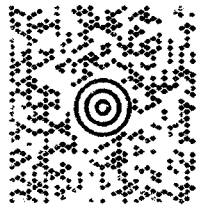
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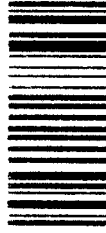
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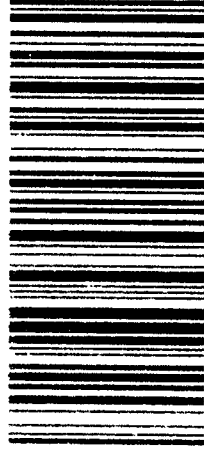
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