

PATTERSON PLANNING & SERVICES, INC.

565 FIFTH AVENUE
FOURTH FLOOR
NEW YORK, NEW YORK 10017-2413
TELEPHONE (212) 661-4600
FACSIMILE (212) 986-7169

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January 8, 2008

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

Re: Statement Pursuant to Department
Of Labor Regulation §2520.104-23

Dear Sir or Madam:

This statement is submitted in connection with Section 2520.104-23 of the
Department of Labor Regulations:

Name and Address of Employer:

Patterson Planning & Services, Inc.
565 Fifth Avenue, Fourth Floor
New York, NY 10017-2413

Employer Identification Number: 13-1913522

Declaration:

Patterson Planning & Services, Inc. maintains a deferred compensation plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The number of employees in such plan is 12.

Should you have any questions concerning this statement, please contact John H. FitzSimons at 212-661-4600.

Yours truly,



Lynn A. McCluskey
Vice President & Assistant Secretary

LAM/jmb

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NEW YORK, NEW YORK 10017-2413

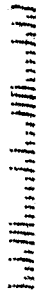


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