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April 8, 2008

VIA CERTIFIED MAIL –
RETURN RECEIPT REQUESTED

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

Re: Top-Hat Plan Exemption

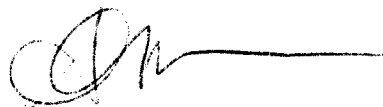
Dear Sir/Madam:

This letter is being filed pursuant to Department of Labor Regulation § 2520.104-23.

1. Employer Name: Katz, Abosch, Windesheim, Gershman & Freedman, P.A.
2. Employer Address: 9690 Deerco Road, Suite 500, Timonium, Maryland 21093
3. Employer EIN: 52-1003788
4. Number of Plans: 1
5. Number of Employees in the Plan: 25
6. The Company maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

The Employer will provide plan documents to the Secretary upon request as required by Section 104(a)(6) of ERISA.

Very truly yours,



Sherri M. Miller

cc: Arlene Ciroula
Elliott Cowan

Sherri M. Miller

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THE GARRETT BUILDING

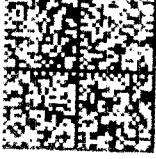
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