

EPSTEIN BECKER & GREEN, P.C.

ATTORNEYS AT LAW
 250 PARK AVENUE
 NEW YORK, NEW YORK 10177-1211
 212.351.4500
 FAX: 212.661.0989
 EBGLAW.COM

08 OCT 20 10:40

RANDELL MONTELLARO
 TEL: 212 351.4626
 FAX: 212 878.8626
 RMONTELLARO@EBGLAW.COM

October 16, 2008

VIA CERTIFIED MAIL/RRR

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

Re: Davis Polk & Wardwell Supplemental Retirement Plan

Dear Sir or Madam:

On behalf of Davis Polk & Wardwell (the "Employer"), this filing is made pursuant to Department of Labor Regulation Section 2520.104-23. The following information is provided as an alternative method of compliance with the reporting and disclosure requirements of Part 1 Title I of ERISA. The Davis Polk & Wardwell Supplemental Retirement Plan (the "Plan") is an unfunded plan maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The Plan is effective as of June 1, 2008.

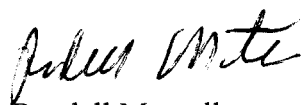
Name and address of the Employer:	Davis Polk & Wardwell 450 Lexington Ave. New York, NY 10017-3911
Employer's IRS Employer Identification Number:	13-5023295
Number of other such plans currently maintained by the Employer:	None
Number of current Plan participants:	16

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If any further information is needed, please feel free to contact the undersigned.

Very truly yours,

A handwritten signature in black ink, appearing to read "Randell Montellaro". The signature is written in a cursive style with a large initial "R".

Randell Montellaro

RM:er

cc: Patricia Cunningham
Patty Lee
Jeannie M. Gratta

CERTIFIED MAIL

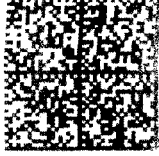


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EPSTEIN BECKER & GREEN,

250 PARK AVENUE

NEW YORK, NEW YORK 10177-12



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Washington, D.C. 20210

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