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December 11, 2008

By 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

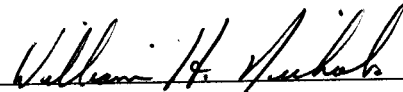
RE: Eckenhoff Saunders Architects, Inc.
Employer Identification Number: 36-3331541

Dear Sir or Madam:

This letter is being filed, on behalf of the Plan administrator, pursuant to Regulation §2520.104-23 to inform the Secretary of Labor that Eckenhoff Saunders Architects, Inc., located at 700 South Clinton Street, Suite 200, Chicago, Illinois 60607, maintains one plan, known as the Eckenhoff Saunders Architects, Inc. Deferred Compensation Plan (the "Plan") primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. There are nine (9) employee-shareholders participating in the Plan. The Plan was established on December 4, 2008.

Very truly yours,

REED SMITH LLP

By: 
William H. Nichols

WHN:cl

cc: Walter Eckenhoff
W. Stephen Saunders
Stephen R. Miller, Esq.

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