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15961-710(1)

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December 31, 2008

VIA CERTIFIED MAIL, RETURN RECEIPT REQUESTED

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

Re: **Top Hat Notice**
Fragomen, Del Rey, Bernsen & Loewy, LLP

Ladies and Gentlemen:

Enclosed for filing is a Top Hat Exemption Notice related to a non-qualified deferred compensation plan adopted by the above employer. Please file stamp the enclosed copy of the Notice and return it to me in the self-addressed envelope provided for your convenience.

Very truly yours,



BRUCE L. ASHTON

BLA:mes
Enclosure

cc: Ethan E. Kaufman, Esq.

99 JAN 12 11:10:31

Fragomen, Del Rey, Bernsen & Loewy, LLP
90 Matawan Road, P.O. Box 2001
Matawan, NJ 07747
Telephone: 732 862 5000
Facsimile: 732 862 5050
www.fragomen.com

Gwendolyn M. Robosson, Partner • Direct: 732 862 5100 • grobosson@fragomen.com

December 29, 2008

FRAGOMEN
ATTORNEYS AT LAW

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: **Fragomen, Del Rey, Bernsen & Loewy, LLP 2008 Severance Plan**

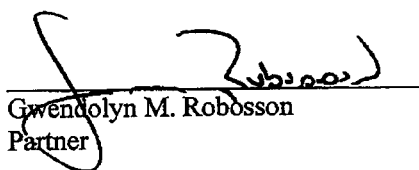
Dear Sir or Madam:

This document constitutes the statement required by 29 C.F.R. Sec. 2520.104-23(a)(1) to be filed with the Secretary of Labor with respect to a nonqualified deferred compensation plan maintained by the Company. The Company has adopted and currently maintains a nonqualified deferred compensation plan for members of a select group of management or highly compensated employees, as described below:

The Company:	Fragomen, Del Rey, Bernsen & Loewy, LLP 7 Hanover Square New York, NY 10004-2756
Employer Tax ID Number:	13-2726464
Name of Plan:	Fragomen, Del Rey, Bernsen & Loewy, LLP 2008 Severance Plan
Number of plans maintained:	One (1)
Participants in this plan:	24
Date plan became subject to Title I:	December 30, 2008

Fragomen, Del Rey, Bernsen & Loewy, LLP

By:


Gwendolyn M. Robosson
Partner

Bangalore, India* • Beijing, China* • Boston, MA • Brisbane, Australia* • Brussels, Belgium • Canberra, Australia* • Chicago, IL • Coral Gables, FL • Dallas, TX • Frankfurt, Germany
Hong Kong* • Hyderabad, India* • Irvine, CA • Kochi, India* • London, United Kingdom • Los Angeles, CA • Matawan, NJ • Melbourne, Australia* • New York, NY
Paris, France** • Perth, Australia* • Philadelphia, PA • Phoenix, AZ • San Diego, CA • San Francisco, CA • San Jose, Costa Rica* • Santa Clara, CA • Shanghai, China* • Singapore*
Sydney, Australia* • Troy, MI • Washington, DC • Wellington, New Zealand*

Fragomen, Del Rey, Bernsen & Loewy, LLP • *Affiliated through Fragomen Global Immigration Services, LLC • ** Correspondent Office

9522 5222 0000 0476 6006

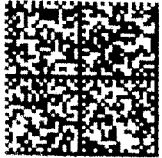


CERTIFIED MAIL

PLACE STICKER AT TOP OF ENVELOPE TO THE RIGHT OF THE RETURN ADDRESS. TOLDS AT DOTTED LINE



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