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Admitted in VA, MD & DC

January 9, 2009

**VIA CERTIFIED MAIL, RETURN RECEIPT
REQUESTED, NO. 7003050000208808560**

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

Re: Odin, Feldman & Pittleman, P.C.
Second Amended And Restated Non-Qualified Deferred Compensation Plan

Dear Secretary:

This letter serves as notice under Section 2520.104-23 of the Department of Labor's Regulations that, with respect to the Odin, Feldman & Pittleman, P.C. Second Amended And Restated Non-Qualified Deferred Compensation Plan (the "Plan"), Odin, Feldman & Pittleman, P.C. (the "Employer") intends to use the alternative form of compliance regarding the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 ("ERISA").

Under Regulations Section 2520.104-23(b), the following information is provided:

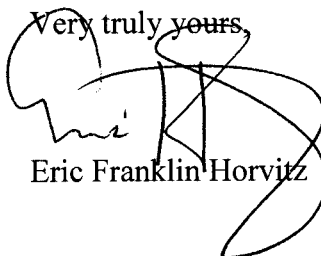
1. The Employer's name and address:

Odin, Feldman & Pittleman, P.C.
9302 Lee Highway, Suite 1100
Fairfax, Virginia 22031-1214

2. The Employer's employer identification number: 54-0911409

3. The Employer declares that it maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
4. The Employer states that it maintains only the one Plan, as described in Regulations Section 2520.104-23(d). As of this letter's date, the number of employees in the Plan is 34.

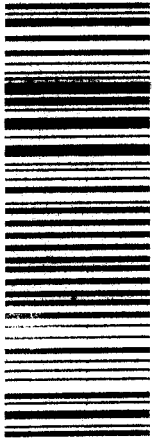
Under Regulations Section 2520.104-23(b)(2), the Employer will provide plan documents, if any, to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

Very truly yours,

Eric Franklin Horvitz

EFH/

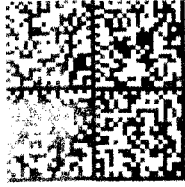
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