

WILLKIE FARR & GALLAGHER<sub>LLP</sub>

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January 14, 2009

**VIA CERTIFIED MAIL, RETURN RECEIPT REQUESTED**

Top Hat Plan Exemption  
Employee Benefits Security Administration  
Room N-1513  
U.S. Department of Labor  
200 Constitution Avenue NW  
Washington, D.C. 20010

Dear Sir/Madam:

On behalf of KPMG LLP (the "Company"), we hereby submit this statement in accordance with Department of Labor Regulation § 2520.104-23, which provides an alternative method of complying with the reporting and disclosure requirements of Part I, Title I, of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"), in the case of certain pension plans maintained for a select group of management or highly compensated employees.

Company's name:	KPMG LLP
Company's address:	3 Chestnut Ridge Road Montvale, NJ 07645-0435
Company's EIN:	13-5565207
Number of top-hat plans maintained:	3
Plan names and numbers of participants (some of whom may be employees from time to time):	<ul style="list-style-type: none"> <li>• KPMG Partner Long-Term Compensation Plan (1,932 participants)</li> <li>• KPMG Partner Benefit Replacement Plan (2 participants)</li> <li>• KPMG LLP Partners' Retirement Allowance Plan (992 participants)</li> </ul>

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While the Company has not made a determination that the above-named plans are pension plans within the meaning of ERISA, in the event that any such plan is deemed to be a pension plan covering employees within the meaning of ERISA, it is maintained by the Company primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Very truly yours,

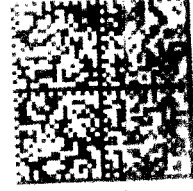
A handwritten signature in black ink, appearing to read "Peter J. Allman". The signature is fluid and cursive, with the first name "Peter" being the most prominent.

Peter J. Allman

cc: Ms. Jennyrose Lisena  
Ms. Barbara Hillman  
Ms. Kathleen Mellish

**WILLKIE FARR & GALLAGHER LLP**

750 Seventh Avenue  
New York, NY 10019-6099



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**CERTIFIED MAIL**

