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321 North Clark Street, Chicago, Illinois 60610
312.595.6200 • www.mesirowfinancial.com

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January 20, 2009

CERTIFIED MAIL

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

Dear Sir or Madam:

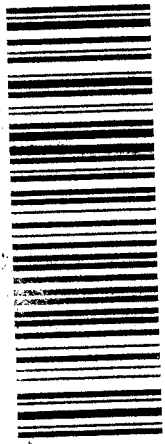
In accordance with Department of Labor Regulation Section 2520.104-23, the purpose of this letter is to notify you that Mesirow Financial Administrative Corporation (the "Company"), EIN 36-3429602, maintains the Mesirow Financial Section 409A Deferred Compensation Plan and the Mesirow Advanced Strategies, Inc. Section 409A Deferred Compensation Plan, primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees of the Company and Mesirow Advanced Strategies, Inc., respectively. As of the date of this letter, 90 individuals are eligible for participation in the Mesirow Financial Section 409A Deferred Compensation Plan and 12 individuals are eligible for participation in the Mesirow Advanced Strategies, Inc. Section 409A Deferred Compensation Plan. The Company currently maintains five (5) of these types of plans.

The Plans are maintained in accordance with written plan documents that will be provided to the Secretary of the Department of Labor upon request in accordance with Section 104(a)(6) of the Employee Retirement Income Security Act of 1974.

Sincerely,

Kristie P. Paskvan
Chief Financial Officer
Mesirow Financial Administrative Corporation

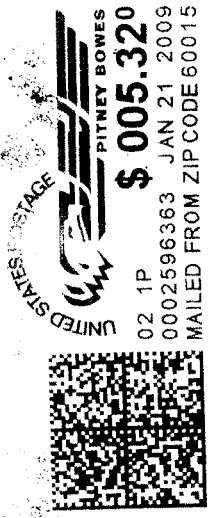
HEAVY DUTY MAIL™



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Mesrow Financial
COMPENSATION STRATEGIES

1500 South Lakeside Drive, Suite 115, Bannockburn, Illinois 60015



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