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January 29, 2009

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

2520090770984

Dear Sir or Madam:

The purpose of this letter is to provide alternation single filing compliance with reporting and disclosure requirements regarding Nonqualified Top Hat Plans under Part I of Title I of ERISA. This filing is intended to comply with Department of Labor Regulations Section 2520.104-23:

- A. Name and Address of Employer:
Hennessy & Roach, P.C.
140 S. Dearborn, 7th Floor
Chicago, IL 60603
- B. Employer Identification Number: 36-3883812
- C. Hennessy & Roach, P.C. maintains the following plans for a select group of management of highly compensated employees:
 1. Hennessy & Roach, P.C. Nonqualified Defined Contribution Plan
Number of Participants: 12

In accordance with Section 104(a)(1) of ERISA, the Employer will provide Plan documents to the Secretary of Labor upon request.

Very truly yours,

Hennessy & Roach, P.C.

By: 

Title: President

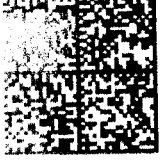
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