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2520092100237

April 9, 2009

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: TOP HAT PLAN EXEMPTION

Dear Sir/Madam :

Pursuant to the provisions of 29 CFR §2520.104-23, you are hereby notified that Leucadia National Corporation maintains a plan primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees.

The plan is an unfunded deferred compensation plan eligible for the alternative method of compliance with the reporting and disclosure requirements of Part I of Title I of the Employee Retirement Income Security Act of 1974, as amended, described in Section 2520.104-23 of the Department of Labor Regulations.

The following information is provided in accordance with Regulation Section 2520.104-23(b):

(1) Employer: Leucadia National Corporation
315 Park Avenue South, 20th Floor
New York, NY 10010

(2) Employer Identification Number: 13-2615557

(3) Declaration: Leucadia National Corporation maintains the plan listed below primarily for the purpose of providing deferred compensation solely for a select group of management or highly compensated employees.

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The plan name and approximate number of employees in the plan are as follows:

PLAN	NUMBER OF EMPLOYEES
Leucadia National Corporation Nonqualified Deferred Compensation Plan	63

Very truly yours,

Leucadia National Corporation

By: _____

A handwritten signature in black ink, appearing to be "B. J. Miller", is written over a horizontal line.

LEUCADIA NATIONAL CORPORATION
315 Park Avenue South / New York, New York 10010-3607

PLACE STICKER AT TOP OF ENVELOPE - THIS SIDE RIGHT
CERTIFIED MAIL PERMITTED
CERTIFIED MAIL



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