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MasudaFunai

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10 April 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, DC 20210-0002

Ladies and Gentlemen:

Pursuant to Labor Regulations §2520.104-23(a), the undersigned hereby files on behalf of Masuda, Funai, Eifert & Mitchell, Ltd the following statement with the Secretary of Labor in satisfaction of the alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974:

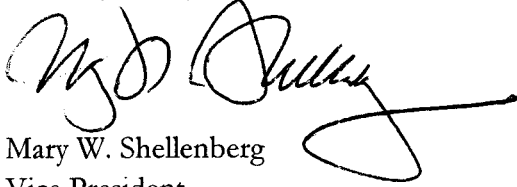
1. Name and Address of Employer: Masuda, Funai, Eifert & Mitchell, Ltd  
203 N. LaSalle Street, Suite 2500  
Chicago, IL 60601
2. Name of Plan: Masuda, Funai, Eifert & Mitchell, Ltd. Deferred  
Compensation Plan
3. Employer Identification No.: 36-3125637
4. Declaration: The Employer maintains the Plan primarily for  
the purpose of providing deferred compensation  
for a select group of management or highly  
compensated employees.
5. Number of Plans Maintained by Employer: One (1)
6. Number of Employees Covered by the Plan: 20

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The Employer will provide a copy of the Plan to office of Employee Benefits Security Administration upon request. Please contact the undersigned if you have any questions.

Very truly yours,

Masuda, Funai, Eifert & Mitchell, Ltd.



Mary W. Shellenberg  
Vice President

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MASUDA, FUNAI, EIFERT & MITCHELL, LTD.  
203 North LaSalle Street, Suite 2500 Chicago Illinois 60601-1262



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