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**TOP HAT FILING FOR THE EBSA/PUBLIC DISCLOSURE
CROWE HORWATH LLP DEFERRED COMPENSATION PLAN FOR KEY
EMPLOYEES**

2009 OCT -7 AM 6:53

October 2, 2009

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

Pursuant to Department of Labor Reg. 2520.104-23, the following information is provided as an alternative to the normal method of reporting and disclosure that is required for pension plans by the Employee Retirement Income Security Act of 1974.

Name and address of employer: Crowe Horwath LLP
330 E. Jefferson Boulevard
South Bend, IN 46624

Employer's EIN: 35-0921680

The employer named above maintains the following plan which is an unfunded plan maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees:

Crowe Horwath LLP Deferred Compensation Plan for Key Employees

Two (2) employees participate in the plan.

Upon request, the employer will provide a copy of the plan document to the Employee Benefits Security Administration.

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RETURN SERVICE REQUESTED

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