

December 13, 2010

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

Re: Top Hat Statement

To Whom It May Concern:

We are filing this statement in compliance with Labor Regulation Section 29 CFR 2520.104-23. The following is the pertinent information required to be submitted with regard to the top hat plan adopted on January 1, 1998 and restated effective September 1, 2010.

Name of Firm:	Murchison & Cumming, LLP 801 S. Grand Avenue 9 th Floor Los Angeles, CA 90017
Firm EIN:	95-2130365
Number of Plans:	1
Number of Covered Partners:	11

The Firm will provide plan documents to the Secretary upon request, as required by Section 104(a)(6) of ERISA.

I declare under penalty of perjury that Murchison & Cumming, LLP maintains a plan primarily for the purpose of providing deferred compensation for a select group of highly compensated equity partners of the firm.

Murchison & Cumming, LLP

By: 
Title: Managing Partner

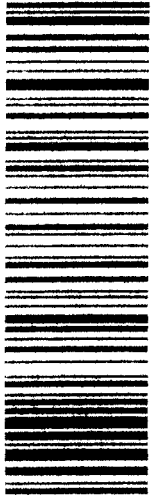
Date

12/13/10

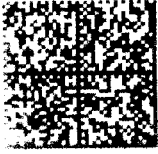


MURCHISON

CERTIFIED MAIL



91 7106 2133 3936 4149 6480



UNITED STATES POSTAGE
02 1M
\$ 04.34⁰
0004276316 DEC 13 2010
MAILED FROM ZIP CODE 90017

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

