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December 16, 2010

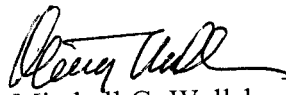
Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, NW
Washington, DC 20210

ES&A/PUBLIC DISCLOSURE
2010 DEC 23 AM 10:04

Gentlemen:

Pursuant to 29 C.F.R. 2520.104-23(b), this is to advise you that Cadwalader, Wickersham & Taft LLP, One World Financial Center, New York, New York 10281 (EIN 13-4980350) maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, as described in 29 C.F.R. 2520-104-23(d), which plan currently covers one employee.

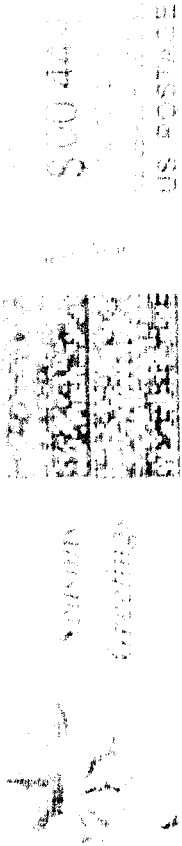
Sincerely,



Mitchell G. Walsh
Executive Director

Cadwalader, Wickersham & Taft LLP
One World Financial Center, New York, NY 10281

M. Walsh
C A D W A L A D E R



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