

EBSA/PUBLIC DISCLOSURE
2010 DEC 22 PM 12:22

Mannheim LLC
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December 17, 2010

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
200 Constitution Avenue, N.W.
Washington, D.C. 20210

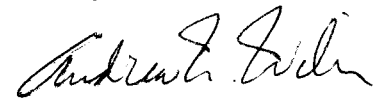
Re: Alternative Method of Compliance
With Reporting and Disclosure
Requirements Under DOL
Regulations § 2520.104-23

Dear sir or madam:

This letter constitutes the plan administrator's statement as to the alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974, as amended, with respect to unfunded or insured pension plans maintained by an employer for a select group of management or highly compensated employees, as provided by § 2520.104-23 of the Department of Labor Regulations.

Mannheim LLC (EIN: 13-4039599) maintains two arrangements which may constitute unfunded pension plans for a select group of management or highly compensated employees. The two arrangements are non-qualified deferred compensation arrangements providing retirement benefits in which two employees currently participate. Mannheim LLC believes that the two arrangements meet the requirements of § 2520.104-23(d) of the Department of Labor Regulations. This notice is filed on behalf of Mannheim LLC, the plan administrator of each arrangement.

Very truly yours,



Andrew W. Wilson
Managing Director