



Kevane

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**To: US Department of Labor
Employee Benefits Security Administration
Top Hat Exemption
200 Constitution Avenue NW, Suite N-1513
Washington, D.C. 20210**

Re: Top Hat Plan Exemption

This letter constitutes a filing under 20 C.F.R. 2520.104-23 on behalf of **KEVANE GRANT THORNTON LLP (KGT)** (EIN: 66-0563256).

This entity, effective October 1, 1995 established, and maintains, a pension benefit plan known as the-

Kevane Peterson Soto & Pasarell Partners Retirement Plan

a NONQUALIFIED DEFERRED COMPENSATION PLAN (the Plan). The Plan is unfunded and exists primarily for the purpose of providing deferred compensation to a select group of management. Currently, the Plan has 6 participants.

Under the present terms of the Plan, no additional participant may become covered under the Plan. Furthermore, the Plan may be amended by KGT from time to time. This filing is intended to also cover the Plan as it may be subsequently amended (or its coverage expanded) from time to time in the future.

If you require any additional information, please contact the undersigned.

Sincerely,

KEVANE GRANT THORNTON LLP

-As Sponsor of the *Kevane Peterson Soto & Pasarell Partners Retirement Plan*

Miguel E. Ocasio

As Trustee of the *Kevane Peterson Soto & Pasarell Partners Retirement Plan*

C: F Fernandez, Esq. [ffa@fccplawpr.com]

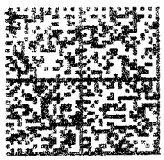


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