

## CLIENT UPDATE

**To:** All Mesirow Financial Compensation Strategies Clients  
**From:** Jennifer M. Fabri  
**Date:** 10/23/2007  
**Re:** IRS Notice 2007-86 Extension of §409A Deadline

Yesterday, the Internal Revenue Service released IRS Notice 2007-86, which generally extends the deadline for full compliance with the final Code §409A until December 31, 2008.

Please see the attached Washington Report distributed by our industry lobbying group, AALU, for additional information. As we receive more details, we will continue to keep you informed.

If you have any questions regarding the attached, please call or email me or your contact at Mesirow Financial Compensation Strategies.

**Jennifer M. Fabri**

Vice President

**Mesirow Financial Compensation Strategies**

2801 Lakeside Drive, Suite 215

Bannockburn, Illinois 60015

v 847-482-1111

f 847-482-1121

e [jfabri@mesirowfinancial.com](mailto:jfabri@mesirowfinancial.com)

[www.mesirowfinancial.com](http://www.mesirowfinancial.com)

*This communication may contain privileged and/or confidential information. It is intended solely for the use of the addressee. If you are not the intended recipient, you are strictly prohibited from disclosing, copying, distributing or using any of this information. If you received this communication in error, please contact the sender immediately and destroy the material in its entirety, whether electronic or hard copy. Confidential, proprietary or time-sensitive communications should not be transmitted via the Internet, as there can be no assurance of actual or timely delivery, receipt and/or confidentiality. This is not an offer, or solicitation of any offer to buy or sell any security, investment or other product.*