

GIBSON, DUNN & CRUTCHER LLP

A REGISTERED LIMITED LIABILITY PARTNERSHIP
INCLUDING PROFESSIONAL CORPORATIONS

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April 29, 2002

U.S. DEPT. OF LABOR
PUBLIC DISCLOSURE
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(213) 229-7654

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REGISTERED MAIL
RETURN RECEIPT REQUESTED

Pension and Welfare Benefits Administration
Top Hat Plan Exemption
Room N-5644
US Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Re: *Walter N. Marks, Inc. Top Hat Plan Filing*

Dear Sir/Madam:

On behalf of Walter N. Marks, Inc. (EIN 95-1923964), with principal place of business at 8758 Venice Blvd., Suite 100, Los Angeles, CA 90034, and in perfection of its obligation under Department of Labor Regulation Section 2520.104-23, we do hereby file a statement advising of the adoption, effective March 22, 2002, of a new deferred compensation plan which is an unfunded plan of deferred compensation maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The plan is entitled the Supplemental Retirement Agreement Between Walter N. Marks, Jr. and Walter N. Marks, Inc. and has 1 participant. Walter N. Marks, Inc. maintains no other deferred compensation plan.

GIBSON, DUNN & CRUTCHER LLP

Pension and Welfare Benefits Administration
April 29, 2002
Page 2

Please acknowledge receipt of this letter by endorsing the enclosed copy and returning it to the undersigned in the self-addressed, stamped envelope provided.

Very truly yours,

A handwritten signature in black ink, appearing to read "David West", written in a cursive style.

David West

DW/bad

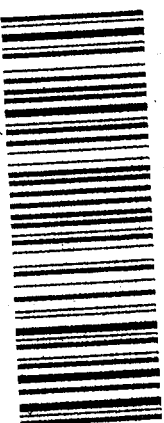
Enclosures

cc: Walter N. Mark III (WNM, Inc.)
Shari Leinwand (GDC)

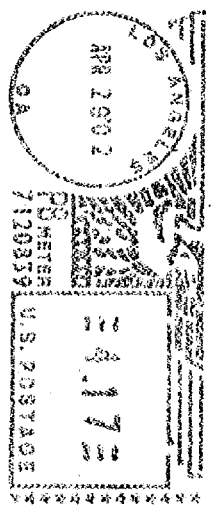
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FROM
GIBSON, DUNN & CRUTCHER LLP
333 South Grand Avenue
Los Angeles, California 90071

Pension & Welfare Benefits Administration
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