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**NIXON PEABODY LLP**

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December 26, 2002

Top Hat Plan Exemption  
Pension and Welfare Benefits Administration  
Room N-1513  
U.S. Department of Labor  
200 Constitution Avenue, N.W.  
Washington DC 20210

RE: Swarovski Optik North America Ltd. (EIN: 05-0456859)

**Statement Required Under Department of Labor Regulations  
Section 2520.104-23**

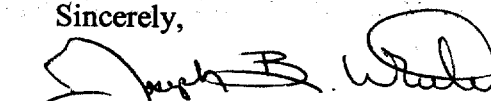
Dear Sir or Madam:

The Employer named below maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The following is the relevant information required for the statement referred to above:

<b>Name of Employer:</b>	Swarovski Optik North America Ltd.
<b>Address of Employer:</b>	Two Slater Road Cranston, Rhode Island 02920
<b>EIN:</b>	05-0456859
<b>Number of such plans:</b>	<u>One Plan – Key Executive Equity Retirement Plan</u>
<b>Estimated number of employees in such plan:</b>	<u>One</u>

If you have any questions, please contact the undersigned.

Sincerely,

  
Joseph B. White



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