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# WIRTZ CORPORATION



U.S. DEPARTMENT OF LABOR  
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25 September 2002

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

Please be advised that Wirtz Corporation, 680 North Lake Shore Drive, 19<sup>th</sup> Floor, Chicago, Illinois 60611 maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. A single senior executive participates in the plan.

The employer identification number assigned to Wirtz Corporation by the Internal Revenue Service is 36-1976810.

The foregoing declaration is being made pursuant to DOL Reg. §2520.104-23.

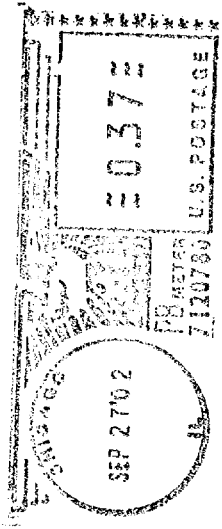
Very Truly Yours,

A handwritten signature in black ink, appearing to read 'Max E. Mohler', written over a horizontal line.

Max E. Mohler  
Senior Vice President

MEM/mss

**WIRTZ CORPORATION**  
680 N. LAKE SHORE DRIVE SUITE 1900  
CHICAGO, ILLINOIS 60611-3084



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