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March 6, 2003

Top Hat Plan Exemption, Pension  
And Welfare Benefits Administration  
Room N-5664  
U.S. Department of Labor  
200 Constitution Avenue NW  
Washington, DC 20210

Re: ALSCO's Non-Qualified Defined Compensation Plan

To Whom It May Concern:

This letter is being sent pursuant to DOL Regs. Section 2520.104.23(b) to report the creation of a "Top Hat" deferred compensation plan. The following information is being supplied in that regard.

- (1) The employer's name, address and employer identification number is :  
ALSCO, 505 East South Temple, Salt Lake City, Utah 84103, TIN # 87-0252999
- (2) The employer maintains the plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees; and
- (3) The employer has one such nonqualified plan covered by ERISA and the number of employees participating in it as of the date hereof is sixty-four.

Very truly yours,

Jay B. Bell

cc: Timothy Weiler

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TOP HAT PLAN EXEMPTION  
PENSION & WELFARE BENEFITS  
ADMINISTRATION  
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US DEPARTMENT OF LABOR  
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WASHINGTON DC 20210

