

2520040763162

**GODFREY
& KAHN** SC.
ATTORNEYS AT LAW

780 NORTH WATER STREET
MILWAUKEE, WI 53202-3590
TEL 414-273-3500
FAX 414-273-5198
www.gklaw.com

GODFREY & KAHN, S.C.
MILWAUKEE
APPLETON
GREEN BAY
WAUKESHA

February 26, 2004

LAFOLLETTE GODFREY & KAHN
MADISON

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N1513
U.S. Department of Labor
200 Constitution Avenue NW
Washington, DC 20210

RE: Alternative Reporting and Disclosure Statement

Dear Sir/Madam:

On behalf of our client, Manpower Inc., the employer that maintains the Plan covered by this statement and in compliance with the requirements of the alternative method of reporting and disclosure under Part 1 of Title I of the Employee Retirement Income Security Act of 1974, as amended, for unfunded or insured pension plans for a select group of management or highly compensated employees, as specified in Department of Labor Regulations, 29 C.F.R. §2520.104-23, the following information is provided:

Name and Address of Employer:

Manpower Inc.
5301 N. Ironwood Rd.
Milwaukee, WI 53217

Employer Identification Number: 39-1672779

Number of Unfunded Deferred Compensation
Plans Maintained by Employer Covered by
this Statement: 1

Number of Employees Initially in Plan: 0

Top Hat Plan Exemption
February 26, 2004
Page 2

Manpower Inc. maintains the plan primarily for the purpose of providing deferred compensation for a select group of key or highly compensated employees. A copy of the plan will be provided to the Secretary of Labor upon request.

Very truly yours,

GODFREY & KAHN, S.C.

Lecia D. Johnson

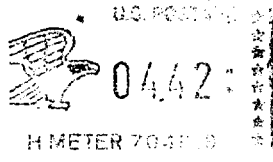
Lecia D. Johnson

cc: Sherri Albinger
Todd Cleary

MW789790_1.DOC

**GODFREY
& KAHN**
ATTORNEYS AT LAW

GODFREY & KAHN, S.C.
780 NORTH WATER STREET
MILWAUKEE, WI 53202-3590



CERTIFIED MAIL
RETURN RECEIPT REQUESTED
TOP HAT PLAN EXEMPTION
EMPLOYEE BENEFITS SECURITY ADMINISTRATION
ROOM N1513
US DEPARTMENT OF LABOR
200 CONSTITUTION AVENUE NW
WASHINGTON DC 20210

