

Macklowe Management

142 West 57 Street  
New York New York  
10019 3398

212 265 5900 Tel  
212 554 5895 Fax

**CERTIFIED MAIL – RETURN RECEIPT REQUESTED**

February 24, 2004

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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

**Macklowe  
Management**

Re: Macklowe Management Co. Inc.  
Employer Identification Number 13-3581945  
142 West 57<sup>th</sup> Street  
New York, New York 10019

Dear Ladies/Gentlemen:

This document constitutes the statement required by 29 C.F.R. Sec. 2520 104-23 (a) (1) to be filed with the Secretary of Labor in respect to a Nonqualified Deferred Compensation Plan maintained by the above employer.

The employer has just established a Nonqualified Deferred Compensation Plan for employees who are members of a select group or who are highly compensated. There are currently five participants in the Plan. A copy of the Plan document will be furnished upon request.

Sincerely,



Kevin E. Neuner  
Vice President

**Macklowe  
Properties**

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