

# SIDLEY AUSTIN BROWN & WOOD LLP

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February 10, 2004

2520040763317

**VIA CERTIFIED MAIL**  
**RETURN RECEIPT REQUESTED**

Top Hat Plan Exemption  
Employee Benefits Security Administration  
Room N-1513  
U.S. Department of Labor  
200 Constitution Ave. NW  
Washington, DC 20210

Re: Fairmont Hotels & Resorts Executive Deferred Compensation Plan

Dear Sir or Madam:

The purpose of this letter is to file a statement with the Secretary of Labor in accordance with Department of Labor Regulation §2520.104-23. This regulation sets forth the alternative method of compliance with the reporting and disclosure requirements of Title I of the Employee Retirement Income Security Act of 1974, as amended, for an unfunded or insured pension plan maintained by an employer for a select group of management or highly compensated employees.

The name, address and employer identification number of Fairmont Hotels & Resorts (U.S.) Inc. (the "Employer") are as follows:

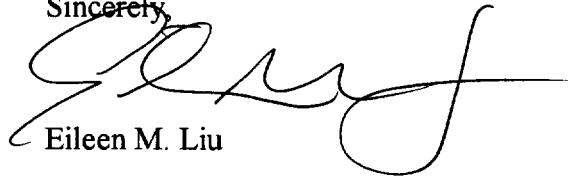
Fairmont Hotels & Resorts (U.S.) Inc.  
7702 East Doubletree Ranch Road  
Suite 300  
Scottsdale, AZ 85258  
EIN: 98-0209359

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The Employer has adopted the Fairmont Hotels & Resorts Executive Deferred Compensation Plan (the "Plan") for a select group of management or highly compensated employees. As of the date of this letter, there are 116 employees participating in the Plan.

If you have any questions or require additional information in connection with this letter, please contact me at the number listed above.

Sincerely,

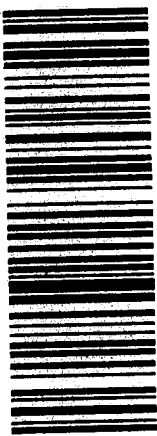
A handwritten signature in black ink, appearing to read "Eileen M. Liu". The signature is fluid and cursive, with a long horizontal stroke extending to the right.

Eileen M. Liu

cc: Tracy Desmond

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