

March 29, 2004

VIA FEDEX EXPRESS DELIVERY

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

2520040763664

Dear Sir/Madam:

The following information is provided pursuant to Section 110 of the Employee Retirement Income Security Act of 1974 ("ERISA") and the Regulations thereunder set forth in Section 2520.104-23:

1. Employer's Name: Mad. Mufflers, Inc.
2. Employer's Address: 5633 Odana Road
Madison, WI 53719
3. Employer's I.D.#: 39-1192007
4. The Employer maintains the following unfunded plan primarily for the purpose of providing nonqualified deferred compensation for a certain management/highly compensated employee.

Plan Name

Number of Employees
Participating

Deferred Compensation Plan


One (1)

5. Plan documents will be provided upon request as required by ERISA Section 104(a)(6).

Please contact us if you have questions regarding any of the information set forth above.

MAD. MUFFLERS, INC., as
Plan Administrator

By:


Jeffrey E. Bernstein, President

1 From This portion can be removed for Recipient's records.

Date 3/29/04 FedEx Tracking Number 840070723414

Sender's Name Charles E. Neider Phone 608 661-4500

Company NEIDER AND BOUCHER

Address 440 SCIENCE DR

City MADISON State WI ZIP 53711-1064

2 Your Internal Billing Reference 63001-1

3 To Recipient's Name Top Hat Plan Exemption-Pension & Welfare Benefits

Company Administration - Room N-5644

Address U.S. Department of Labor - 200 Constitution

City Avenue NW State D.C. ZIP 20210



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8 Release Signature Signature Required Signature Not Required

447

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