

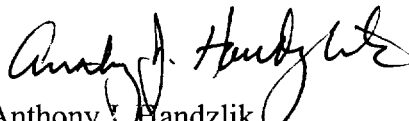
Top-Hat Plan Exemption
October 10, 2003
Page 2

select group of management or highly compensated employees. A copy of the plans will be provided to the Secretary of Labor upon request.

Yours very truly,

REINHART BOERNER VAN DEUREN, S.C.

BY


Anthony J. Handzlik

MW\1023723

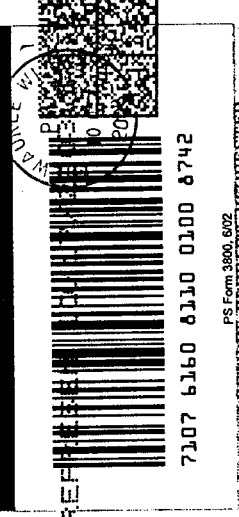


BOERNER VAN DEUREN & C
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1000 North Water Street, PO Box 2965
Milwaukee, WI 53201-2965

HOUSE OF

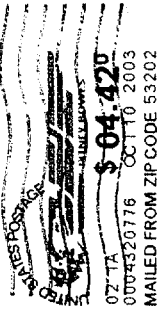
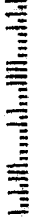
CERTIFIED MAIL



7307 6160 6130 0100 8742

PS Form 3800, 8/02
RETURN RECEIPT REQUESTED

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



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