

CHESTER WILLCOX & SAXBE LLP

Attorneys and Counselors at Law

200488-04404

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JAMES J. CHESTER

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March 24, 2004

2520043380829

Pension Welfare Benefits Administration
U.S. Department of Labor
200 Constitution Avenue
Room N5619
Washington, DC 20210

RE: Reporting and Disclosure Compliance Statement

Dear Sir or Madame:

Please be advised that I represent WD Partners, Inc. (the "Corporation"). In compliance with Section 110 of the Employee Retirement Income Security Act of 1974 ("ERISA") and the regulations thereunder, found in Section 2520.104-23m the Corporation is filing this Reporting and Disclosure Compliance Statement and in connection herewith, provides the following information:

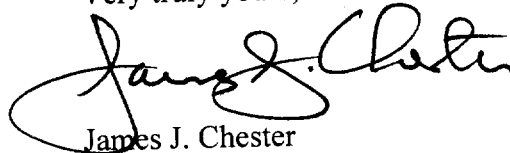
EMPLOYER: WD Partners, Inc.
ADDRESS: 1201 Dublin Road, Columbus, Ohio 43215
PLAN NAME: WD Partners Incentive Compensation Plan
NUMBER OF PLANS: One
NUMBER OF EMPLOYERS PARTICIPATING IN EACH PLAN: 76

31-1457869

The Corporation maintains the above-named unfunded Plan primarily for the purpose of providing incentive compensation for a select group of management or highly compensated employees.

The Corporation will provide the Plan document to the Secretary of Labor upon request, as required by Section 104(a)(1) of ERISA.

Very truly yours,



James J. Chester

JJC/jac
cc: WD Partners, Inc.
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U S DEPARTMENT OF LABOR
200 CONSTITUTION AVENUE
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