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January 7, 2005

2520043385023

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Re: Disclosure Information Regarding Deferred Compensation Plan

Gentlemen:

Pursuant to Department of Labor Regulations § 2520.104-23, this letter provides you with the following information concerning a deferred compensation plan established by the Employer for the year ending December 31, 2004:

Name and address of Employer:

OshKosh B'Gosh, Inc.
112 Otter Avenue
Oshkosh, WI 54901-5008

Employer Federal Tax Identification No.:

39-0519915

The Employer has established this nonqualified deferred compensation plan, as one of a number of nonqualified plans for its key executives. As of December 31, 2004, the new plan covered a possible 44 key employees.

The Employer maintains the above plan primarily for the purpose of providing deferred compensation to select highly compensated and key management employees. Please contact the undersigned if you desire a copy of the plan or have any questions concerning the above.

Very truly yours,

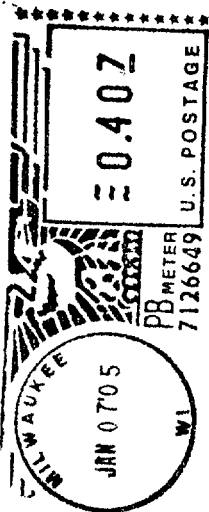
QUARLES & BRADY LLP


Dana L. O'Brien

cc: Mr. Michael Heider
DLO:bem

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TOP HAT PLAN EXEMPTION
EMPLOYEE BENEFITS SECURITY
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WASHINGTON DC 20210