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MAILING ADDRESS: P.O. BOX 47 ■ WAUKESHA, WI 53187-0047
STREET ADDRESS: N19 W23993 RIDGEVIEW PARKWAY WEST ■ WAUKESHA, WI 53188-1000
262-506-6700 ■ Toll Free: 866-899-3204 ■ Fax: 262-506-6710 ■ www.atcllc.com

January 7, 2005

Top Hat Plan Exemption
Pension and Welfare Benefit Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20216

Re: ATC Management Inc. Special Pension Make Up Plan

Dear Sir or Madam:

Pursuant to the provisions of Department of Labor regulations at 29 C.F.R. Sec. 2520.104-23, you are hereby notified that the employer named in item (1) below maintains a plan (as identified in item (2) below) primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees. Item (3) below sets forth the approximate number of participants in each plan as of the date of this letter.

Item (1)

Employer Name: ATC Management Inc.
Address: N19 W23993 Ridgeview Parkway West
Waukesha, WI 53188
EIN: 39-1999363

Item (2)

Plan Name: ATC Management Inc. Special Pension Make Up Plan

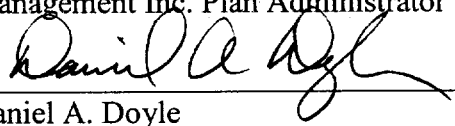
Item (3)

No. of Participants: Four (4)

Sincerely,

ATC Management Inc. Plan Administrator

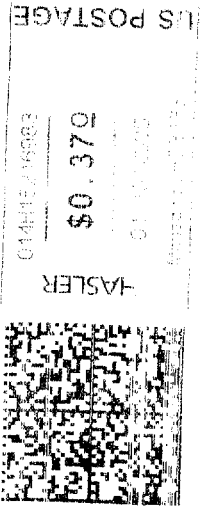
By:


Daniel A. Doyle



AMERICAN TRANSMISSION COMPANY'S
THE ENERGY ACCESS COMPANY

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