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U.S. DEPARTMENT OF LABOR  
OFFICE OF PUBLIC DISCLOSURE  
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December 31, 2001

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

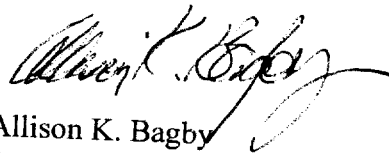
**P E R K I N S**  
**& W I L L**

Architecture · Interiors · Planning  
330 North Wabash Ave., Suite 3600  
Chicago, Illinois 60611 USA  
312.755.0770 Fax: 312.755.0775  
www.perkinswill.com  
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Dear Sirs:

This statement is to notify you that Perkins & Will, Inc., 330 North Wabash, Suite 3600, Chicago, IL 60611, EIN 36-2690384, has adopted and now maintains one plan established primarily for the purpose of providing deferred compensation for a selected group of management or highly compensated employees. The plan covers approximately eight employees. This statement is being filed pursuant to DOL Regulation § 2520.104-23(b) to satisfy the alternative method of complying with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974.

Very Truly Yours,



Allison K. Bagby  
Associate Principal

**P E R K I N S**

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**MAIL**

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