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December 20, 1999

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

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

To the Secretary of Labor:

In compliance with the requirements of the alternative method of reporting and disclosure under Part 1 of Title I of the Employee Retirement Income Security Act of 1974 for unfunded or insured pension plans for a select group of management or highly compensated employees, specified in Department of Labor Regulations, 29 C.F.R. §2520.104-23, the following information is provided by the undersigned employer:

Name and Address of Employer: Chudnow-Druck/Metropolitan Valuation, Inc.
6373 N. Jean Nicolet Road
Glendale, Wisconsin 53217


Employer Identification No.: 39-1728738

Chudnow-Druck/Metropolitan Valuation, Inc. maintains the plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Number of Plans and Participants in each Plan:

3 Plans covering 3 employees

Chudnow-Druck/Metropolitan Valuation, Inc.

By: 
Title: Donald Chudnow, President

**Godfrey
& Kahn**
ATTORNEYS AT LAW

GODFREY & KAHN, S.C.
780 NORTH WATER STREET
MILWAUKEE, WI 53202-3590

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