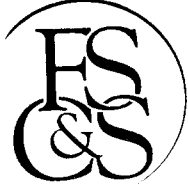


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Reply To: Lansing

2520061570099

February 24, 2006

**Certified Mail – Return Receipt Requested**

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

06 MAR -6 PM 1:42

Dear Sir/Madam:

Please let this serve as notice that Manpower of Lansing, Michigan, Inc. ("Manpower") established an unfunded deferred compensation plan effective February 13, 2006. The following information is disclosed pursuant to DOL Reg. 2520.104-23 imposed by the Employee Retirement Income Security Act of 1974:

1. The employer is Manpower of Lansing, Michigan, Inc.
2. The employer's address is 741 N. Cedar Street, Lansing, MI 48906.
3. The employer's identification number (EIN) is 38-1692984.
4. The Manpower of Lansing, Michigan, Inc. Supplemental Retirement Plan for Michael C. Kain is maintained primarily for the purpose of providing an unfunded deferred compensation benefit for Michael C. Kain, the Vice President and CFO of Manpower.
5. The employer maintains one other such plan.

**LANSING:**  
313 S. Washington Square  
Lansing, MI 48933-2193  
PH: 517.371.8100  
FX: 517.371.8200

**FARMINGTON HILLS:**  
Suite 230  
32300 Northwestern Hwy.  
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**GRAND RAPIDS:**  
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1700 East Beltline, N.E.  
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February 24, 2006  
Page 2



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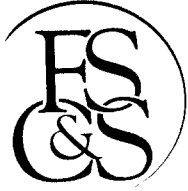
  
Sherry A. Stein

TWH:SAS

cc: Michael C. Kain

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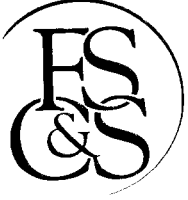
06 MAR - 5 PM 1:41

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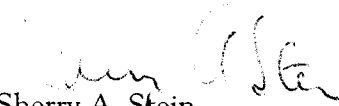
Top Hat Exemption  
February 24, 2006  
Page 2



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Sherry A. Stein

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cc: Michael C. Kain

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