

Young & Rubicam Inc.

285 Madison Avenue
New York, New York 10017-6486

May 12, 2003

CERTIFIED MAIL – RETURN RECEIPT REQUESTED

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: Alternative Reporting Compliance Statement for Certain Pension Plans

Dear Sir/Madam:

Below is a compliance statement submitted for the Young & Rubicam Inc. Select Executive Retirement Income Plan. This statement is prepared in accordance with Labor Reg. §2520.104-23 (alternative methods of compliance for pension plans for certain selected employees) in satisfaction of the reporting and disclosure requirements of Part 1 of Title 1 of ERISA for certain exempt benefit plans.

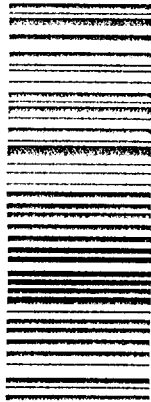
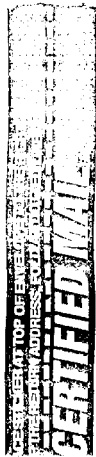
- Employer Name: Young & Rubicam Inc.
- Employer Address: 285 Madison Avenue, New York, NY 10017
- Employer EIN: 13-1493710
- Young & Rubicam Inc. maintains the Young & Rubicam Inc. Select Executive Retirement Income Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. This plan currently covers 31 employees.

If you have any questions, please contact me at (212) 632-2481.

Very truly yours,



Robert Salberg
Manager Retirement
Planning



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Robert Salberg

WPP Group USA, Inc.

125 Park Avenue, New York, NY 10017-5529

U.S. DEPT. OF LABOR
200 CONSTITUTION AVE NW ROOM N-1513
WASHINGTON, D.C. 20210