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January 13, 2006

Alderman Michael S. D'Amato  
City Hall  
Room 205  
200 East Wells Street  
Milwaukee, WI 53202

Dear Alderman D'Amato:

**RE: Proposed Manpower, Inc., Relocation**

I am writing to express my enthusiastic support for the proposed tax incremental financing assistance for Manpower, Inc., in their relocation into downtown Milwaukee.

I believe that Manpower's move to downtown is a great thing for our City and for the region. Bringing hundreds of jobs – many of which will be newly created – into the downtown will only add to the vibrancy and activity of the area. These new workers will provide a lift to our growing retail, cultural, and entertainment environment. In addition, they will provide further underpinnings in order to sustain the dynamic downtown housing market. Many employers and businesses, including, quite candidly, the Mandel Group, will benefit from this new activity.

We are all aware of the recent questioning of the need for a tax incremental financing program to assist Manpower and to provide their employees with “free” parking through the construction of a parking structure. What the detractors do not understand - or choose to ignore - is that parking is a key element of the infrastructure which is every bit as critical as streets, sidewalks and sewers.

In a suburban setting, parking can often be accommodated with large expanses of surface pavement at a very low cost. In an urban environment, the luxury of vast areas of vacant land ready for asphalt is extremely rare, leading to the requirement to develop structured parking to stimulate and accommodate growth. This is an expensive proposition which generally requires public assistance if the City is to remain competitive and grow its job base. In hindsight, which is always easier, the City should have made the same decision with respect to GE Medical Services.

The City needs to make investments of these types to encourage growth. Any potential financial risk to the City is negligible in comparison to the overall benefit. Underwritten prudently, the tax increment generated by the development, in most cases, pays for the investment.

Without a doubt, the relocation of Manpower's headquarters into downtown will be a great benefit to the City of Milwaukee, and I urge your support. If you would like to discuss the matter further, please feel free to contact me at 414-270-2740. I would be pleased to speak with you at any time.

Sincerely,

A handwritten signature in black ink, appearing to read "B. R. Mandel". The signature is stylized with a large initial "B" and a cursive "Mandel".

Barry R. Mandel  
President

/bk