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July 22, 2002

Top Hat Plan Exemption  
Pension and Welfare Benefits Administration  
Room N-5644  
U.S. Department of Labor  
200 Constitutional Avenue, N.W.  
Washington, D.C. 20210

Dear Sir/Madam:

**Re: Beni & Associates, Inc.  
Employer I.D. 38-2019825**

Enclosed please find a Notification Letter dated July 3, 2002, regarding a non-qualified deferred compensation agreement established by the above-named Employer. Please file this Notification in accordance with your normal procedures.

Thank you for your assistance in this matter.

Very truly yours,

Julius H. Giarmarco

JHG:jd

Enclosure

cc: Mr. Albert J. Beni  
Mark W. Reed, CPA

ERISA MEMORANDUM STATEMENT

DATE: 7-3-02


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

FROM: Employer: **BENI & ASSOCIATES, INC.**, a Michigan corporation  
Employer Identification Number: 38-2019825  
Address: **32371 Dequindre, Madison Heights, MI 48071**

This statement is with respect to Non-Qualified Deferred Compensation Plans maintained by Employers under the requirements of 29 CFR Section 2520.104-23(a).

The Employer currently maintains one non-qualified deferred compensation plan for one key executive who is a member of a "select group of management" or who is "highly compensated".

The number of participants are: one

Signed: 

Plan Administrator: MICHAEL BENI

Title: President

Employer: **BENI & ASSOCIATES, INC.**, a Michigan corporation



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