

SHAW & SLAVSKY, INC.

13821 Elmira
Detroit, Michigan 48227
April 1, 2002

U.S. DEPT. OF LABOR
PWSA/PUBLIC DISCLOSURE
02 JUN -6 PM 1:05

Top Hat Plan Exemption
Pension & Welfare Benefits Administration
Room N-5644
United States Department of Labor
200 Constitution Ave. N.W.
Washington, DC 20210

2520032901260

Re: Top Hat Exemption

To Whom it May Concern:

In compliance with 29 C.F.R. § 2520.104-23, the undersigned Employer provides the following information:

The Employer maintains plans primarily for the purpose of providing unfunded deferred compensation for a select group of management employees. There are presently three (3) Plans covering three (3) employees. Other employees may be eligible in the future.

Company Address:

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Detroit, Michigan 48227

Company's Employer Identification Number: 38-3001904

The Employer will provide plan documents to the Secretary of Labor upon request.

Sincerely,



John DeBono, Vice-President

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