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August 28, 1990

2520040152181

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

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

Re: Raymond de Steiger, Inc.
Unfunded Deferred Compensation Plan

Gentlemen:

On behalf of our client Raymond de Steiger, Inc. and pursuant to Reg. §2520.104-23, we hereby file the statement required under said regulation as an alternative form of compliance with the reporting and disclosure requirements of the Employee Retirement Income Security Act ("ERISA") for certain pension plans for a select group of management or highly compensated employees. The information that is required by such filing is as follows:

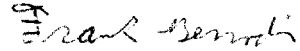
1. Name of employer: Raymond de Steiger, Inc.
2. Address of employer: 12500 Hall Road
Sterling Heights, Michigan 48078
3. Employer identification number: 38-1266604
4. Declaration. The employer maintains one plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. Number of participants: Three (3)

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Pursuant to said regulation, Raymond de Steiger, Inc. will provide the plan documents to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

Very truly yours,



Frank E. Berrodin

FEB:nc
cc: Raymond de Steiger
James G. Dickinson, Esq.
Ronald C. Stansbury, Esq.

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