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January 6, 1997

2520032032259

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

**Re: Tradewinds Aviation, Inc., 38-2396206**

Dear Sir/Madam:

Enclosed please find a copy of the Tradewinds Aviation, Inc., Top Hat Plan Exemption Statement.

If you need anything further, please contact me.

Very truly yours,

KEYWELL AND ROSENFELD



Lucy R. Benham

LRB:djr  
Enclosure

cc: Richard M. Nini, President

**Statement Pursuant to  
Department of Labor Regulation 2520.104-23**

Employer: Tradewinds Aviation, Inc.  
6320 Highland Road  
Waterford, MI 48327

Employer I.D. No.: 38-2396206

Please be advised, the above named Employer maintains a plan or plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

The Employer maintains the following plans:

<u>Name of Plan</u>	<u>Number of Employees in Plan</u>
Deferred Compensation Agreement	3

12/30/96  
Date

Tradewinds Aviation, Inc.

  
By: Richard M. Nini  
Its: President