

THE  
SKILLMAN  
FOUNDATION

2520040152864

333 WEST FORT STREET, SUITE 1350, DETROIT, MICHIGAN 48226

(313) 961-8850

LEONARD W. SMITH  
PRESIDENT

February 28, 1995

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

**CERTIFIED MAIL - RETURN RECEIPT  
REQUESTED**

**RE: TOP-HAT REGISTRATION STATEMENT**

Gentlemen:

In accordance with Department of Labor Reg. Sec. 2520.104-23, The Skillman Foundation, located at 333 W. Fort Street, Suite 1350, Detroit, MI 48226, and assigned EIN 38-1675780 by the Internal Revenue Service, hereby declares that it recently established The Skillman Foundation Supplemental Executive Retirement Plan. This Plan is a plan established primarily for the purpose of providing deferred compensation for management or highly compensated employees. The number of employees currently covered under the Plan is one.

~~The filing of this statement is intended solely to comply with Reg. Sec. 2520.104-23 and does not, by itself, be treated as an admission by The Skillman Foundation that the arrangements described herein are "employee pension benefit plans" subject to the Employee Retirement Income Security Act of 1974, as amended.~~

Respectfully submitted,

  
Leonard W. Smith

LWS/cjw