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February 28, 1996

CERTIFIED MAIL RETURN RECEIPT REQUESTED

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

DOE-PWBA  
PUBLIC DISCLOSURE  
96 MAR -7 AM 11:30

Re: Southeastern Michigan Gas Enterprises, Inc. Excess Benefit Plan

Ladies and Gentlemen:

I write on behalf of Southeastern Michigan Gas Enterprises, Inc. (the "Company"), whose employer identification number is 38-2144267. The Company is located at 405 Water Street, Port Huron, Michigan 48060.

The Company recently established the Southeastern Michigan Gas Enterprises, Inc. Excess Benefit Plan (the "Plan"), which is a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The Plan has two participants and is the only such plan currently maintained by the Company.

This letter is submitted in compliance with the requirements of the alternative method of reporting and disclosure under Part 1 of Title I of the Employee Retirement Income Security Act of 1974, as amended, for unfunded or insured pension plans for a select group of management or highly compensated employees under 29 CFR §2520.104-23.

Sincerely,

*Richard J. Meyers*  
Richard J. Meyers

RJM/rjm

cc: Robert F. Caldwell, Esq.  
Susan L. Shirkey