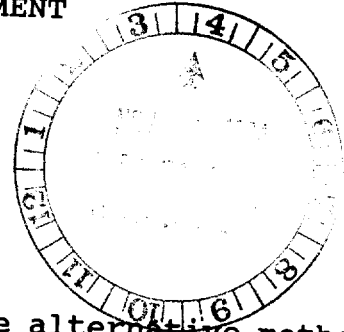


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ALTERNATIVE COMPLIANCE STATEMENT

Secretary of Labor
200 Constitution Avenue N.W.
Room N4641
Washington, D.C. 20216



In compliance with the requirements of the alternative method of reporting and disclosure under Part I of Title I of the Employee Retirement Income Security Act of 1974 for unfunded or insured pension plans for a select group of management or highly compensated employees, specified in the Department of Labor Regulations, 29 CFR 2520.104-23, the following information is provided by the undersigned employer.

Name and Address of Employer: ACRO SERVICE CORP.
17187 N. Laurel Park Drive
Suite 165
Livonia, MI 48152

Employer Identification Number: 38-2413629

ACRO SERVICE CORP. maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Number of Plans: 6
Participants in Each Plan: 1

Dated: 11-9-94

ACRO SERVICE CORP.

By: R. T. Shahani
R. T. SHAHANI, President