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DEPARTMENT OF LABOR NOTIFICATION
TOP-HAT PLAN EXEMPTION STATEMENT

Top-Hat Plan Exemption
ESBA
Room N-5644
U.S. Department of Labor
200 Constitution Ave., NW
Washington, D.C. 20210

In compliance with the requirements of the alternative reporting and disclosure under Part 1 of Title 1 of ERISA for unfunded or insured plans for a select group of management or highly compensated employees, specified in Department of Labor Regulations, 29 C.F.R. Sec. 2520.104-23, the following information is provided by the Plan Administrator (Employer):

Employer Name: Ser Metro Detroit, Inc.

Address: 9301 Michigan Ave., Detroit, MI 48210

Employer EIN: 38-2080820

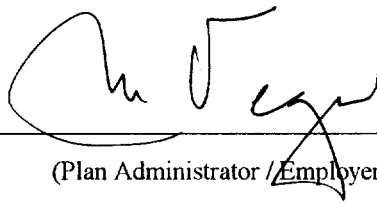
Name of Plan: Ser Metro 457 Plan

The Plan is maintained for a select group of management or highly compensated employees.

Number of Plans: One

Number of Employees in the Plan as of the date of this filing: Five

Signed by: _____



(Plan Administrator / Employer)

Date: January 27, 2004

G R E A T L A K E S

PENSION ASSOCIATES, INC.

37935 W. TWELVE MILE
FARMINGTON HILLS, MICHIGAN 48331

www.greatlakespension.com

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(248) 553-8070
FAX: (248) 553-7945

February 9, 2004

Top-Hat Plan Exemption
ESBA
Room N-5644
U.S. Department of Labor
200 Constitution Ave., NW
Washington, D.C. 20210

Re: Ser Metro 457 Plan: Top-Hat Plan Exemption Statement

Dear Sir or Madam:

Enclosed please find the required notification statement under Part 1 of Title 1 of ERISA for the above said Top-Hat plan.

If you should have any questions regarding the enclosed, please do not hesitate to contact the Employer (Plan Administrator) listed on the statement or our office.

Thank you.

Sincerely,



David C. Fillo, QPA, QKA, CEBS, CLU, ChFC
Vice President

Enclosure

cc: Sid Mitra, Ph.D., CFP

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IMPORTANT

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PENSION ASSOCIATES, INC.

37935 W. TWELVE MILE
FARMINGTON HILLS, MICHIGAN 48331

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