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June 25, 2003

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitutional Avenue, N.W.
Washington, D.C. 20210

2520040764319

**Re: The Epitec Group, Inc.
Employer I.D. 38-2563079**

Dear Sir/Madam:

Enclosed please find a Notification Letter dated May 1, 2003, regarding two (2) Non-Qualified Deferred Compensation Agreements established by the above-named Employer. Please file this Notification in accordance with your normal procedures.

Thank you for your anticipated cooperation in this matter.

Very truly yours,

Julius H. Giarmarco

JHG:jd

Enclosure

cc: Mr. and Mrs. Jerome Sheppard (w/enclosure)
Christopher G. Peterson, CPA (w/enclosure)
Mr. Michael Hawkins (w/enclosure)

ERISA MEMORANDUM STATEMENT

DATE: May 1, 2003

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

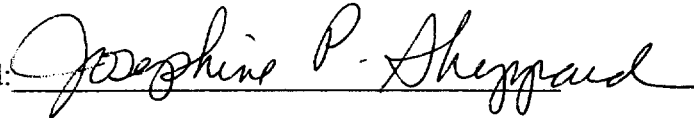
FROM: Employer: **THE EPITEC GROUP, INC.**, a Michigan corporation
Employer Identification Number: **38-2563079**
Address: **24700 Northwestern Highway, Suite 350, Southfield, MI 48075**

This statement is with respect to Non-Qualified Deferred Compensation Plans maintained by Employers under the requirements of 29 CFR Section 2520.104-23(a).

The Employer currently maintains five non-qualified deferred compensation plan for five executives who are members of a "select group of management" or who are "highly compensated".

The number of participants are: two

Plan 6: DAVID R. KING
Plan 7: THOMAS J. CSATARI

Signed: 

Plan Administrator: JOSEPHINE P. SHEPPARD.

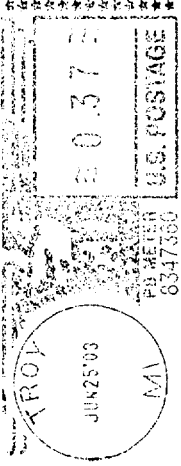
Title: President

Employer: **THE EPITEC GROUP, INC.**, a Michigan corporation



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