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FILED 12/23/97

**NATIONAL PERSONNEL ASSOCIATES, INC.
1680 VIEWPOND, S.E.
KENTWOOD, MICHIGAN 49508**

12/23/97

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

Re: National Personnel Associates, Inc.
Executive Retention Agreement

Dear Sir/Madam:

We maintain a non-qualified deferred compensation plan for a select group of our management employees. This letter is intended to comply with the requirements of DOL Regulations §2520.104-23 which provides an alternate method of compliance with the reporting and disclosure requirements of ERISA for plans of this nature.

The information required by the regulation is as follows:

1. The name, address and employer ID number of the employer are as follows:

National Personnel Associates, Inc.
1680 Viewpond, S.E.
Kentwood, Michigan 49508
EIN: 38-2346728


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2. We maintain a plan or plans for the purpose of providing deferred compensation for a select group of management employees;
3. We maintain only one such plan;
4. The plan covers one (1) employee as of the date of this letter;

5. We will provide copies of the plan documents to the Secretary of Labor upon request.

Very truly yours,

NATIONAL PERSONNEL ASSOCIATES, INC.

By: 
Its: President

National Personnel Associates

1680 Viewpond S.E.
Kentwood MI 49508



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