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September 19, 2000

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5638
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Re: Alternative Method of Compliance for Pension Plans for Selected Employees

Dear Sir/Madam:

This report is being filed by Jackier, Gould, Bean, Upfal & Eizelman, P.C., a Michigan professional corporation (the "Employer"), located at Second Floor, 121 West Long Lake Road, Bloomfield Hills, MI 48304-2719, pursuant to Department of Labor Regulation 29 C.F.R. Section 2520.104-23 to comply with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974, as amended (ERISA) for the following unfunded pension plan (the "Plan") maintained by the Employer for a select group of management or highly compensated employees:

Jackier, Gould, Bean, Upfal & Eizelman, P.C. Supplemental Executive Retirement Plan
Employer Tax Identification Number: 38-2851287
Number of Employees Covered by the Plan: 5

The Employer maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Very truly yours,

JACKIER, GOULD, BEAN,
UPFAL & EIZELMAN


Nathan Upfal

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TOP HAT PLAN EXEMPTION
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ROOM N-5638
U.S. DEPARTMENT OF LABOR
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WASHINGTON, D.C. 20210

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