

Butzel Long

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Detroit Office
December 29, 1992

Date

No. P 843 639 076

Certified Mail--Return Receipt Requested

U.S. Department of Labor
Pension and Welfare Benefits Administration
P.O. Box 75212
Washington, DC 20213-5212

Dear Sir or Madam:

Re: Top Hat Plan Statement Under Department of Labor
Regulations Section 2520.104-23

Butzel Long has adopted an unfunded deferred compensation plan. This letter is intended as a statement described in the Department of Labor regulations section 2520.104-23.

- 1) Employer: Butzel Long
150 W. Jefferson, Suite 900
Detroit, MI 48226-4430
- 2) Name of Plan: Butzel Long Deferred Compensation Agreement

This is the only top hat plan maintained by the employer.



33935



- 3) Employer Identification Number: 38-2384883
- 4) Declaration: The employer maintains the plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Benefits under the plan will be payable either from the general assets of the employer or through insurance contracts or policies or both, as provided in regulations section 2520.104-23(d)(2).
- 5) Number of Employees: The number of participants in the plan
1 is one.

Attached is a check for \$1,000 which constitutes the penalty for filing this statement under the DOL Notice published on Page 33019 of the Federal Register on July 24, 1992.

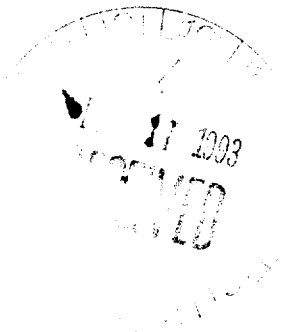
If you require any further information in connection with the plan, please contact us.

Very Truly Yours,

BUTZEL LONG

By: Linda A. Moore 33935
(Title) LINDA A. MOORE

Its: Plan Administrator



33935

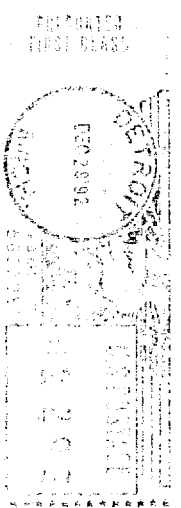
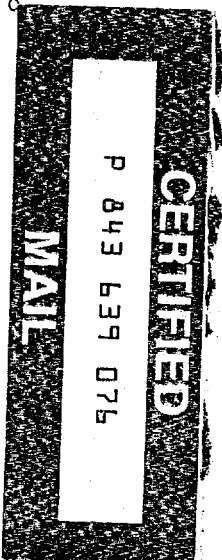
jss

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