

2520042390843

LIPTON LAW CENTER, P.C.

CERTIFIED MAIL/RETURN RECEIPT REQUESTED

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

In compliance with the requirements of the alternative method of reporting and disclosure under Part I of Title I of the Employee Retirement Income Security Act of 1974 for unfunded or insured pension plans for a select group of management or highly compensated employees, specified in the Department of Labor Regulations, 29 CFR 2520.104-23, the following information is provided by the undersigned employer.

Name and Address of Employer: LIPTON LAW CENTER, P.C.
18930 W. Ten Mile Road
Southfield, MI 48075

Employer Identification Number: 38-3443954

LIPTON LAW CENTER, P.C. maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Number of Plans and Executives in Each Plan: 2 - Plans covering:
Marc E. Lipton
Jody B. Lipton

Dated: May 8, 2000

LIPTON LAW CENTER, P.C.

By: 
MARC E. LIPTON, President

LAW OFFICES
COUZENS, LANSKY, FEALK, ELLIS,
ROEDER & LAZAR, P.C.

SHELDON A. FEALK
JACK S. COUZENS, II
JERRY M. ELLIS
DONALD M. LANSKY
BRUCE J. LAZAR
ALAN C. ROEDER
RENARD J. KOLASA
KATHRYN GILSON SUSSMAN
JEFFREY A. LEVINE
PHILLIP L. STERNBERG
MARC L. PREY
LISA J. WALTERS
STEPHEN SCAPELLITI

DONALD A. WAGNER
MICHAEL P. WITZKE
CYRUS R. KASHEP
GREGG A. NATHANSON
DAVID B. DEUTSCH
CYNTHIA L. M. JOHNSON
MARK S. FRANKEL
ROGER E. WINKELMAN
ALISA A. KWANG
TURKIA A. MULLIN
RAOUL K. MAITRA
DAVID J. LAIDLAW

RECEIVED BY DISC. DESK
00 MAY 17 10 41 AM '00
COUNTRY CLUB OFFICE CENTRE
3939 WEST TWELVE MILE ROAD, SUITE 200
FARMINGTON HILLS, MICHIGAN 48331

TELEPHONE (248) 489-8600
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WWW.COUZENS.COM

May 8, 2000

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Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

RE: Lipton Law Center, P.C.
Our File #16358

Dear Sir/Madam:

In compliance with the requirements of the alternative method of reporting and disclosure under Part 1 of Title 1 of ERISA, we have forwarded to you the enclosed Alternative Compliance Statement.

Very truly yours,

COUZENS, LANSKY, FEALK, ELLIS,
ROEDER & LAZAR, P.C.



HELEN COLES
Assistant to JEFFREY A. LEVINE

JAL/hlc
Enclosure
O:\HC\JEFF\liplawth.gha

LITELWOOD (JAL/HCI) 2000, S. 8
LAW OFFICES

**COUZENS, LANSKY, FEALK, ELLIS,
ROEDER & LAZAR, P.C.**
COUNTRY CLUB OFFICE CENTRE
38385 WEST TWELVE MILE ROAD, SUITE 200
FARMINGTON HILLS, MICHIGAN 48331-2913

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MAIL



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