

2520042391409

THE ACME GROUP

December 13, 1999

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

Re: Notice of Plan of Deferred Compensation

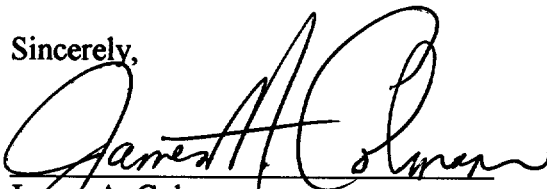
To Whom It May Concern:

Pursuant to DOL Reg. Sec. 2520.104-23, the undersigned Employer hereby files the following information with respect to its plan of deferred compensation:

1. Name and Address of Employer: The ACME Group, Inc.
5151 Loraine
Detroit, MI 48208
2. Federal Employer Identification No. (EIN): 38-0281910
3. The Employer maintains a plan of deferred compensation primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees. The Plan Effective Date is January 1, 1999, and the Plan was adopted by the Board of Directors of The ACME Group, Inc. on the 8th day of December, 1999.
4. Plan participants are chosen at the sole discretion of the Board of Directors of The ACME Group, Inc., and comprise a select group of management or highly compensated employees. Four (4) employees are currently covered by such plan.

Please contact us if you are in need of additional information.

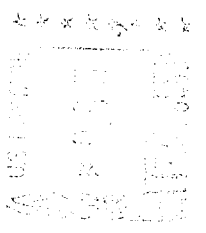
Sincerely,



James A. Colman
President and Chief Executive Officer

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