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2520032032596

May 25, 1993

CERTIFIED #P 653 649 449
RETURN RECEIPT REQUESTED

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

Re: Non-Qualified Deferred Compensation Plan for Carl Demek

Dear Sir/Madam:

Enclosed for filing pursuant to Department of Labor Regulations 29, CFR Section 2520.104-23 is Alternative Reporting and Disclosure Statement for the above-referenced unfunded non-qualified deferred compensation plan.

Please process the enclosed statement for filing and provide the undersigned with a date-stamped copy evidencing your receipt. I have enclosed a self-addressed, stamped return envelope for your convenience.

If you have any questions with respect to the foregoing, please feel free to contact me.

Very truly yours,

RAYMOND & PROKOP, P.C.

Teresa A. Torgerson
Teresa A. Torgerson
Legal Assistant

TAT/jab
Enclosures

RECEIVED
MAY 27 1993

EXHIBIT B

**ALTERNATIVE REPORTING AND DISCLOSURE
STATEMENT FOR UNFUNDED NON-QUALIFIED
DEFERRED COMPENSATION PLAN**

To the Secretary of Labor:

Pursuant to Department of Labor Regulation 29, C.F.R. §2520.104-23, and the alternative reporting and disclosure under Part I of Title I of the Employee Retirement Income Security Act of 1974 ("ERISA") for unfunded plans for a select group of management or highly compensated employees, the following information is provided by the undersigned employer:

Name and Address of Employer: HIGHWAY MAINTENANCE AND
CONSTRUCTION COMPANY
12101 Wahrman
P.O. Box 74411
Romulus, Michigan 48174-0411

Employer Identification Number: 38-1983798

Employer maintains a plan primarily for the purpose of provided deferred compensation for a select group of management or highly compensated employees.

Name of Plan: Non-Qualified Deferred
Compensation Plan for
Carl Demek

Number of Employees Covered: One (1)

The Plan Administrator believes this alternative form of reporting is necessary, since compliance with the full reporting and disclosure requirements would both increase the cost to the Plan and impose unreasonable administrative burdens with respect to the operation of the Plan. Furthermore, the Plan Administrator believes the use of this alternative form would not be adverse to the interest of the Plan participant.

Dated: May 24, 1993

HIGHWAY MAINTENANCE AND
CONSTRUCTION COMPANY

By: 
~~CARL DEMEK~~ JEFFREY DEMEK

Its: President