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U.S. DEPT. OF LABOR
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LAW OFFICES
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April 6, 2001

CERTIFIED MAIL --
RETURN RECEIPT REQUESTED

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

Re: ALLEGRA HOLDINGS LLC KEY MANAGEMENT LONG-TERM INCENTIVE PLAN

To the Secretary of Labor:

In order to comply with the requirements of the alternative reporting and disclosure method under ERISA, Part I, Title I, as provided for an unfunded or insured pension plan for a select group of management or highly compensated employees in DOL Reg. §2520.104-23, the undersigned hereby provides the following information:

- (1) The name of the plan is Allegra Holdings LLC Key Management Long-Term Incentive Plan.
- (2) The name of the plan sponsor/employer of the plan is Allegra Holdings LLC.
- (3) The mailing address of the plan sponsor/employer is Allegra Holdings LLC, 1800 West Maple Road, Troy, MI 48054.
- (4) The plan sponsor/employer's federal identification number (EIN) 38-3558789.
- (5) The number of plans and the number of participants in each plan are as follows: There is one plan. The plan covers six participants.

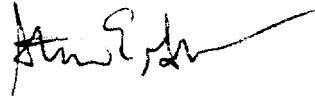


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The above-named plan sponsor/employer maintains the above-noted plan primarily for the purpose of providing deferred compensation to a select group of management and highly compensated employees. The plan sponsor/employer will provide a copy of the plan document to the Secretary of Labor upon request.

Sincerely,

DYKEMA GOSSETT PLLC



Steven E. Grob

SEG:tmk
Cc: Michael Marcantonio
Mark Crowley
::ODMA\PCDOCS\DET02\120129\1

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CERTIFIED MAIL --
RETURN RECEIPT REQUESTED
TOP HAT PLAN EXEMPTION
PENSION AND WELFARE BENEFITS
ADMINISTRATION, ROOM N-5644
U.S. DEPARTMENT OF LABOR
1600 CONSTITUTION AVENUE, NW
WASHINGTON, D.C.

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