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U.S. DEPT. OF LABOR
PWBA/PUBLIC DISCLOSURE
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MICHIGAN PLANNERS, INC.
Group & Individual Insurance

42400 GARFIELD ROAD, CLINTON TOWNSHIP, MI 48038-1650
PHONE: (810) 263-9000 • FAX: (810) 263-0690

December 19, 2000

Department of Labor
PWBA Public Disclosure Room
200 Lonsdale Ave., N.W.
Room N5638
Washington, D.C. 20210

RE: Federal ID# 38-2449723
Michigan Planners, Inc.

Gentlemen:

The firm of Michigan Planners, Inc. establishes and maintains a non-qualified unfunded deferred compensation plan for Anthony J. DiLorenzo, Social Security #

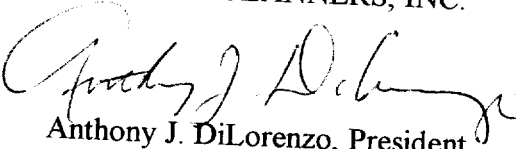
The total amount of deferred compensation allocated to Anthony J. DiLorenzo is \$1,748,500 payable in monthly installments of \$5417 per month for the remainder of his life and the life of his present spouse, whichever occurs later. The effective date of the first payment shall be January 1, 2001.

The benefits will be paid as needed solely from employer's general assets. The award is for past services rendered to the firm and its predecessor.

This plan is adapted on December 10, 2000 and is the only plan of the corporation.

Very truly yours,

MICHIGAN PLANNERS, INC.


Anthony J. DiLorenzo, President

AJD/kaf

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