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Tachi-S Engineering U.S.A., Inc.  
23227 Commerce Drive  
Farmington Hills, Michigan 48335-2705  
June 15, 2000

DOL-PWBA  
PUBLIC DISCLOSURE  
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Top Hat Plan Exemption  
Pension & Welfare Benefits Administration  
Room N-5644  
United States Department of Labor  
200 Constitution Ave. N.W.  
Washington, DC 20210

*Re: Top Hat Exemption*

To Whom it May Concern:

In compliance with 29 C.F.R. § 2520.104-23, the undersigned Employer provides the following information:

The Employer maintains plans primarily for the purpose of providing unfunded deferred compensation for a select group of management employees. There are presently four (4) Plans covering four (4) employees. Other employees may be eligible in the future.


Company Address:

23227 Commerce Drive  
Farmington Hills, MI 48335-2705

Company's Employer Identification Number: 38-2690277

The Employer will provide plan documents to the Secretary of Labor upon request.

Sincerely,

  
Frank Gratkowski, Treasurer

