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WWW.COUZENS.COM

June 28, 2000

VIA CERTIFIED MAIL
RETURN RECEIPT REQUESTED

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

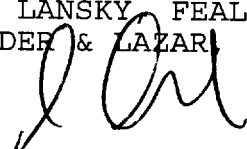
Re: American Baseball Coaches Association

Dear Sir/Madam:

In compliance with the requirements of the alternative method of reporting and disclosure under Part 1 of Title 1 of ERISA, we have forwarded to you the enclosed Alternative Compliance Statement.

Very truly yours,

COUZENS, LANSKY, FEALK, ELLIS,
ROEDER & LAZAR, P.C.


TURKIA A. MULLIN

TAM/kmc
Enclosure

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U.S. DEPT. OF LABOR
E-MAIL/PUBLIC DISCLOSURE
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ALTERNATIVE COMPLIANCE STATEMENT

Top Hat Exemption
Pension Plan and Welfare Benefit Administration
Room N-5638
U.S. Department of Labor
200 Constitutional Avenue N.W.
Washington, D.C. 20210

In compliance with the requirements of the alternative method of reporting and disclosure under Part I of Title I of the Employee Retirement Income Security Act of 1974 for unfunded or insured pension plans for a select group of management or highly compensated employees, specified in the Department of Labor Regulations, 29 CFR 2520.104-23, the following information is provided by the undersigned employer.

Name and Address of Employer: AMERICAN BASEBALL COACHES ASSOCIATION
108 South University Avenue
Mt. Pleasant, MI 48858

Employer Identification Number: 37-0980742

AMERICAN BASEBALL COACHES ASSOCIATION, maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Number of Plans and
Executives in Each
Plan:

1 - Plan covering:

DAVID B. KEILITZ

1/1

Effective Date March 1, 2000

The Employer will provide a copy of the Agreement to the Secretary of Labor upon request.

AMERICAN BASEBALL COACHES ASSOCIATION

By: Carroll B. Land
CARROLL B. LAND
Its: Chairperson



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

