

PLANTE & MORAN, LLP

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April 17, 1998

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

Dear Department of Labor Representative:

Re: The Oakwood Group Deferred Compensation Plan

Pursuant to Reg. §2520.104-23 of the Employee Retirement Income Security Act of 1974 (ERISA), we are submitting this letter to you on behalf of our client, The Oakwood Group

The Oakwood Group maintains a deferred compensation plan primarily for the purpose of providing deferred compensation for a select group of management employees. The employer maintains one plan of this nature, and one person participates in the plan. In addition, please note the following information for your records:

Employer Identification Number (EIN): 38-1557680

Address of Employer: 1100 Oakwood Blvd.

Dearborn, MI 48124

If you have any questions or need additional information, please do not hesitate to contact me at (248) 223-3476.

Very truly yours,
Employee Benefits Consulting Group



Bruce R. Delbecq

WTR/
Enc.

Cc:

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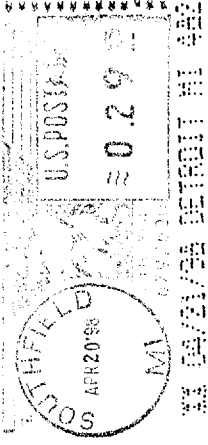
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