

EW 1000: 930004139

ALTERNATIVE COMPLIANCE STATEMENT

Secretary of Labor
200 Constitution Avenue N.W.
Room N4641
Washington, D.C. 20216

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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: **BROOKS & KUSHMAN, P.C.**
1000 Town Center,
Twenty-Second Floor
Southfield, Michigan 48075

Employer Identification Number: 383085676

BROOKS & KUSHMAN, P.C. 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
Names of Participants
in Each Plan:

1 - Plan covering:

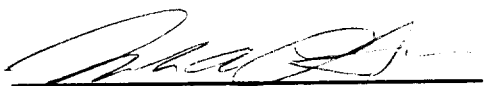
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Dated: January 27, 1993

BROOKS & KUSHMAN, P.C.

By: 
Mark A. Cantor

Its: Secretary

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