


2520053320242

EDW. C.  CO. 8800 Dix Avenue, Detroit, Michigan 48209, (313) 843-7200

September 30, 1999

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

99 OCT -6 10 11:40

Re: The Edw. C. Levy Co. Executive Deferred Compensation Plan
The Edw. C. Levy Co. Pension Restoration Plan

Dear Sir or Madam:

This statement is filed in accordance with Department of Labor Regulation 2520.104-23 to satisfy the reporting and disclosure provisions of Part I of Title I of the Employee Retirement Income Security Act of 1974, as amended with regard to pension plans for certain select employees. The Edw. C. Levy Co. (the "Company") has adopted and maintains the Executive Deferred Compensation and the Pension Restoration plans for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The plans and the number of employees eligible to participate are as follows:

<u>Plans</u>	<u>Number of employees</u>
Executive Deferred Compensation Plan	15
Pension Restoration Plan	15

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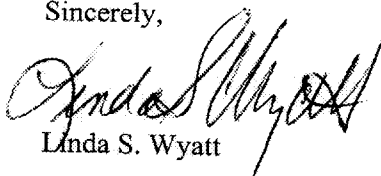
The name, address and Employer Identification number of the Company are as follows:

Edw. C. Levy Co.
9300 Dix Ave
Dearborn, MI 48120

38-1253012

Any questions concerning this filing should be directed to the undersigned.

Sincerely,


Linda S. Wyatt

Put a line over top of envelope to
the right of the return address

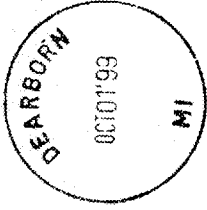
EDW. C.

8800 Dix Ave
Detroit, Michigan 4

CERTIFIED

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MAIL



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