

U.S. DEPT. OF LABOR
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Lonie A. Hassel
(202) 861-6634
lah@groom.com

November 13, 2000

THEODORE R. GROOM
LOUIS T. MAZAWAY
GARY M. FORD
ROBERT GALLAGHER
STEPHEN M. SAXON
DOUGLAS W. ELL
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DAVID W. POWELL
ROBERTA J. UFFORD
MARK L. LOFGREN
EDWARD A. SCALLET

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5638
U.S. Department of Labor
200 Constitution Avenue, NW
Washington, DC 20210

ALVARO I. ANILLO
MARY ANN DOMINY EDGAR
MICHAEL J. PRAME
ELIZABETH THOMAS DOLD
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PERRY J. SCHNEIDER
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CHRISTY A. TINNES
JENNIFER E. ELLER*
ELENA C. BARONE
C. DUNCAN MacRAE
JONATHAN J. BOYLES*

Re: Michigan Conference of Teamsters Health and
Welfare Trust Fund Deferred Compensation Plan

Dear Sir or Madam:

The Trustees of the Michigan Conference of Teamsters Welfare Fund (the "Trustees") make this filing in accordance with the Department's Delinquent Filer Voluntary Compliance ("DFVC") Program, 60 Fed. Reg. 20873 (Apr. 27, 1995).

The Trustees established the Michigan Conference of Teamsters Health and Welfare Trust Fund Deferred Compensation Plan (the "Plan"), effective January 1, 1981, as a plan intended to comply with Internal Revenue Code Section 457 to provide deferred compensation benefits to a select group of management or highly compensated employees. The Plan was terminated effective September 2, 2000. The Trustees have been unable to determine whether the alternative method of compliance statement, described in 29 C.F.R. § 2520.104-23, was filed for this Plan and have not filed the Form 5500 Annual Report on an annual basis.

In support of this submission and in accordance with the DFVC Program, we enclose the declaration prescribed under

WILLIAM F. HANRAHAN
LINCOLN D. WEED
MICHAEL A. THRASHER
EDWARD B. HORAHAN III
THOMAS D. TERRY
ROBERT D. VALER

OF COUNSEL

*NOT ADMITTED IN D.C.

GROOM
LAW GROUP

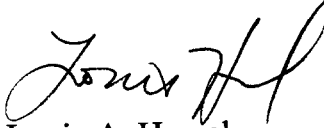
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29 C.F.R. § 2520.104-23(b). The Trustees will furnish any additional appropriate information as requested.

As required under the DFVC Program, the first page of the completed Form 5500 Annual Report and a check for the penalty fee have been sent simultaneously with this submission to the DFVC Program in Atlanta.

Please call me if any questions arise concerning this submission.

Yours truly,



Lonie A. Hassel

Enclosures

cc: Board of Trustees
Marc Gertner, Independent Fiduciary
Richard Burkner, Executive Director

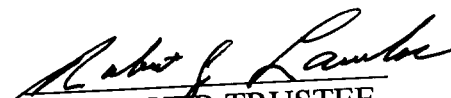
Statement Pursuant to 29 C.F.R. § 2520.104-23(b)(1)

The Trustees of the Michigan Conference of Teamsters Welfare Fund, 2700 Trumbull Avenue, Detroit, Michigan 48216, EIN 38-1328578 (the "Trustees"), sponsored the Michigan Conference of Teamsters Health and Welfare Trust Fund Deferred Compensation Plan (the "Plan") effective January 1, 1981. The Plan was intended to comply with Section 457 of the Internal Revenue Code of 1986, as amended, to provide deferred compensation benefits to a select group of management or highly compensated employees.


The Fund sponsored one such plan. The Plan was terminated and the final distribution of benefits under the Plan was made to the last participant on September 2, 2000. The Plan has no participants.

Dated: October 30, 2000


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EMPLOYER TRUSTEE



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 Pension and Welfare Benefits
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 U.S. Department of Labor
 200 Constitution Avenue, N.W.
 Washington, DC 20210

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