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RAYMOND & PROKOP, P.C.
ATTORNEYS AND COUNSELORS

• Thomas H. Bergh

26300 Northwestern Highway, 4th Fl. (248) 357-3010
P.O. Box 5058 Fax: (248) 357-2720
Southfield, Michigan 48086-5058
www.raypro.com
tbergh@raypro.com

DEPT. OF LABOR
PUBLIC DISCLOSURE
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November 13, 2000

CERTIFIED MAIL - RETURN RECEIPT REQUESTED

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

**RE: Michigan Community Services, Inc.
Deferred Compensation Plan**

To the Secretary of Labor:

This is to comply with the requirements of the alternative reporting and disclosure method under ERISA, Part I, Title I, as provided for an unfunded or insured pension plan for a select group of management or highly-compensated employees in DOL Reg. §2520.104-23. The undersigned hereby provides the following information:

1. The name of Employer is: Michigan Community Services, Inc.
2. The mailing address of the Employer is:

P.O. Box 317
Swartz Creek, MI 48473
3. The Employer Identification Number is: 38-2443447.
4. The number of plans and the number of participants in each plan is: one plan covering one employee, called the Michigan Community Services, Inc. Deferred Compensation Agreement.

The above-named Employer maintains this Plan primarily for the purpose of providing deferred compensation in the form of salary continuation benefits to a select group of management or highly-compensated employees. The Employer will provide a copy of the Plan document to the Secretary of Labor upon request.

Very truly yours,

RAYMOND & PROKOP, P.C.

Thomas H. Bergh

THB

cc: Michigan Community Services, Inc. attn: Greg Kirkland

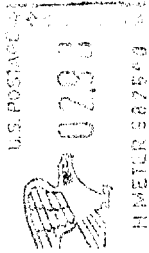


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MAIL



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