



JAFFE RAITT HEUER & WEISS  
A Professional Corporation  
Attorneys & Counselors

27777 FRANKLIN ROAD, SUITE 2500 • SOUTHFIELD, MICHIGAN 48034-8214  
PHONE 248.351.3000 • FAX 248.351.3082  
www.jaffelaw.com

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U.S. DEPT. OF LABOR  
05 OCT 2005 PM 2:03

Deborah L. Baughman  
dbaughman@jaffelaw.com

October 17, 2005

VIA CERTIFIED MAIL  
RETURN RECEIPT REQUESTED  
7001 0320 0002 2549 3402

Top Hat Plan Exemption  
Employee Benefits Security Administration  
Room N-564  
U.S. Department of Labor  
200 Constitution Ave., N.W.  
Washington, D.C. 20210

Dear Madam or Sir:

On behalf of our client, Comm Group L.L.C., and in accordance with 29 C.F.R. Sec. 2520.104-23, we are submitting the following registration for an unfunded pension plan under ERISA, established primarily for the purpose of providing deferred compensation for a select management or highly compensated employee of Academy Services Corporation.

Employer: Comm Group L.L.C.  
220 West Congress Avenue  
Detroit, Michigan 48226-3213

Employer Identification Number: 38-3184584

The employer recently established a plan primarily for the purpose of providing deferred compensation for a select management or highly compensated employee.

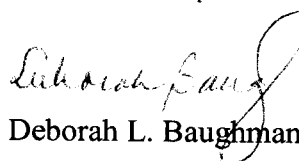
Number of Top Hat Plans: 1

Number of covered employees in each: 1

If you have any questions or desire further information, please contact the undersigned.

Sincerely,

**Jaffe, Raitt, Heuer & Weiss**  
Professional Corporation

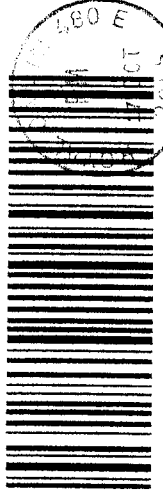
  
Deborah L. Baughman

cc: Shawntane Williams

**Jaffe**  
JAFJE RAITT HEUER & WEISS  
*A Professional Corporation*  
*Attorneys & Counselors*

27777 FRANKLIN ROAD, SUITE 1  
SOUTHFIELD, MICHIGAN 48034-1

DLB/MES



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