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November 9, 2006

Office of Pension and Welfare Programs
Labor Management – Services Administration
U.S. Department of Labor
Washington, DC 20216

Re: *Park West Galleries, Inc.*

Dear Sir or Madam:

Enclosed please find an ERISA Memorandum Statement for the above-named Company. Please file this in accordance with your normal procedures.

If you should have any questions regarding the above, please do not hesitate to contact me.

Very truly yours,

Julius H. Giarmarco, Esq.

JHG/jlw
Enclosures

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U.S. DEPARTMENT OF LABOR
LABOR MANAGEMENT SERVICES ADMINISTRATION

ERISA MEMORANDUM STATEMENT

DATE: October 1, 2005

TO: Office of Pension and Welfare Programs
Labor Management – Services Administration
U.S. Department of Labor
Washington, D.C. 20216

FROM: Corporation: Park West Galleries, Inc.
Employer Identification Number: 38-1941015
Address: 29469 Northwestern Highway, Southfield, MI 48034

This statement is with respect to Non-Qualified Deferred Compensation Plans maintained by Employers under the requirements of 29 CFT Section 2520.104-23(a).

Employer currently maintains one non-qualified salary continuation plan for one Executive who is a member of a “select group of management” and who is “highly compensated”.

The number of participants are:

Plan 1: One

Plan administrator: Marc A. Scaglione

Title: Vice President

Employer: Park West Galleries, Inc.

Pursuant to Regulations Section 2520.104-23(b)(2), the Employer will provide Plan documents to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

PARK WEST GALLERIES, INC.

By: 
MARC A. SCAGLIONE, Vice President