



**COX
HODGMAN &
GIARMARCO, P.C.**

Tenth Floor Columbia Center
101 West Big Beaver Road
Troy, Michigan 48084-5280

(248) 457-7000
Fax (248) 457-7219
www.disinherit-irs.com

Attorneys and Counselors at Law

DETROIT • LANSING • TROY

Direct Dial: (248) 457-7200
E-Mail: jhg@disinherit-irs.com

John B. Aifs
Michael M. Antovski
Andrew T. Baran
Larry W. Bennett
Peter J. Bill
David A. Binkley
Bryan B. Bolling
Basil M. Briggs
Robert A. Bryant
Thomas P. Cavanaugh
Kenneth B. Chapie
Jennifer A. Christensen
John C. Clark

Douglas C. Dahn
Lance T. Denha
Joseph F. Dillon
Gregory J. Gamalski
Julius H. Giarmarco
Kalman G. Goren
Gilbert Gugni
Bruce W. Haffey
William H. Heritage, III
Stephen J. Hitchcock
William D. Hodgman
William L. Hooth
William H. Horton

Paula Johnson-Bacon
Kaveh Kashef
Daniel J. Kelly
J. Clalbourne Kelly
Barry L. King
Salvatore J. LaMendola
Alexander Lebedinski
Adam Levitsky
Roy A. Luttmann
George J. Mager, Jr.
Brian J. McMahon
George D. Mercer
Bradley S. Mitseff

Carl Mitseff
Christopher J. Mocen
Thomas J. Mohan
Timothy J. Mullins
Kevin M. Nalu
Michael A. Novak
Joseph F. Page, III
Ryan Lee Perry
Dennis M. Rauss
Kenneth J. Sachs
Frederick A. Synk
Charles J. Thomas, III
Thomas L. Treppa

Sean M. Walsh
Linda M. Watson
Matthew S. Weaver
Robert B. Webster
Trisha M. Werder
Richard A. Wojewoda
LeRoy H. Wulfmeier, III
Robin E. Yono
James P. Zavell

Of Counsel
Gilbert C. Cox, Jr.
Randall A. Denha

November 15, 2006

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

Re: Comprehensive Planning, Inc.

06 NOV 22 PM 12:38

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

JHG/jlw
Enclosures

cc: Mr. Edward E. Archey, Jr.

ERISA MEMORANDUM STATEMENT

DATE: January 19, 2006

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

FROM: Corporation: **COMPREHENSIVE PLANNING, INC.**
Employer Identification Number: 38-2388453
Address: 3310 W. Big Beaver, Ste. 101, Troy, MI 48084

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 two non-qualified salary continuation plans for two Executives who are members of a “select group of management” and who are “highly compensated”.

The number of participants are:

Plan 1: One
Plan 2: One

Plan administrator: **EDWARD E. ARCHEY, JR.**

Title: President

Employer: **COMPREHENSIVE PLANNING, INC.**

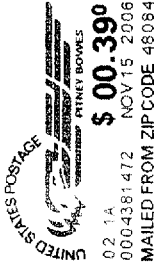
Pursuant to Regulations Section 2520.104-23(b)(2), the Employer will provide Plan documents to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

COMPREHENSIVE PLANNING, INC.

By: 
EDWARD E. ARCHEY, JR., President



Attorneys and Counselors at Law
Tenth Floor Columbia Center
101 West Big Beaver, Suite 1000
Troy, Michigan 48064-5280



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

