

# BUTZEL LONG

ATTORNEYS AND COUNSELORS

EBSA/PUBLIC DISCLOSURE  
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February 22, 2010

**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, N.W.  
Washington, D.C. 21210

Re: Simons-Michelson-Zieve Supplemental Retirement Agreement  
Simons-Michelson-Zieve Phantom Stock Plan (the "Plans")

Dear Sir or Madam:

This statement is filed on behalf of Simons-Michelson-Zieve, Inc. (the "Employer") pursuant to ERISA Section 110 and Department of Labor Regulation Section 2520.104-23.

Name and Address Of Employer

Simons-Michelson-Zieve, Inc.  
900 Wilshire Dr.  
Troy, Michigan 48084

Employer Identification No.:

38-2168997

The Employer maintains the Plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated individuals. Each Plan has one participant.

Top Hat Plan Exemption  
Pension and Welfare Benefits Admin.  
February 22, 2010

If you have questions or would like additional information, please contact the undersigned.

Very truly yours,



Roberta Granadier

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RG/cld

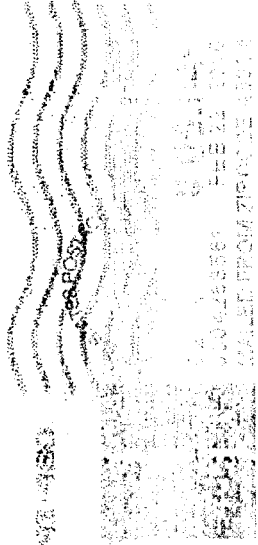
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Bloomfield Hills, Michigan 48304

**CERTIFIED MAIL**



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Top Hat Plan Exemption  
Pension and Welfare Benefits  
Administration  
Room N-5614  
U.S. Department of Labor  
200 Constitution Avenue, N.W.  
Washington, D.C. ~~20210~~