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June 17, 1992

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CERTIFIED MAIL-Return Receipt Requested

Office of Employee Benefits Security
Labor Management Service Administration
U.S. Department of Labor
Washington, D.C. 20216

RE: Notice of Plans of Deferred Compensation

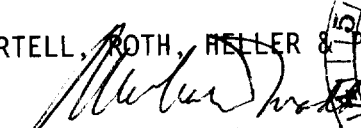
Dear Sir/Madam:

Pursuant to DOL Reg. § 2520.104-23, the undersigned Employer hereby files the following information with respect to its plan of deferred compensation.

1. Name and Address of Employer:
Maddin, Hauser, Wartell, Roth, Heller & Pesses, P.C.
28400 Northwestern Highway, Suite 300
Southfield, MI 48034
2. Federal Employer Identification No. (EIN): 38-3024220
3. The Employer maintains two plans of deferred compensation primarily for the purpose of providing deferred compensation to a select group of management or highly-compensated employees, entitled "Maddin, Hauser, Wartell, Roth, Heller & Pesses, P.C. Long-Term Incentive Plan, Effective January 1, 1992" and "Maddin, Hauser, Wartell, Roth, Heller & Pesses, P.C. Supplemental Profit Sharing Plan, Effective January 1, 1992".
4. 14 Participants are covered by the plans.

Sincerely,

MADDIN, HAUSER, WARTELL, ROTH, HELLER & PESSES, P.C.


Michael W. Maddin
Its: President

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040892/3
cc:

Mark R. Hauser, Esq.

