

LAW OFFICES
COUZENS, LANSKY, FEALK, ELLIS,
ROEDER & LAZAR, P.C.

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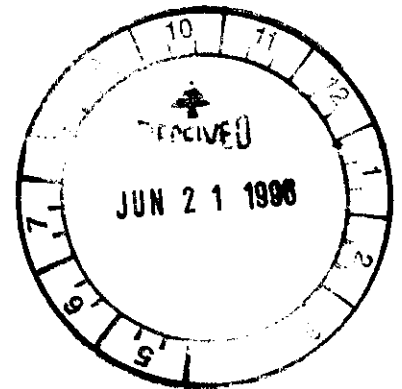
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June 17, 1996

Top Hat Exemption
Pension Plan Welfare Benefits
Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210



Re: Eastern Michigan University Foundation

Dear Sir/Madam:

In compliance with the requirements of the alternative method of reporting and disclosure under Part 1 of Title 1 of ERISA, we have forwarded to you the enclosed Alternative Compliance Statement.

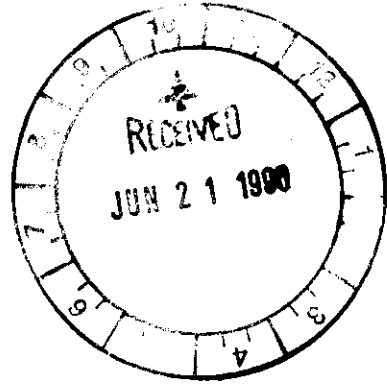
Very truly yours,

COUZENS, LANSKY, FEALK, ELLIS,
ROEDER & LAZAR, P.C.


CYRUS R. KASHEF

CRK/mag
Enclosure

ALTERNATIVE COMPLIANCE STATEMENT



Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, NW
Washington, D.C. 20210

In compliance with the requirements of the alternative method of reporting and disclosure under Part I of Title I of the Employee Retirement Income Security Act of 1974 for unfunded or insured pension plans maintained by an employer for a select group of management or highly compensated employees, specified in the Department of Labor Regulations, 29 CFR 2520.104-23, the following information is provided by the undersigned plan administrator.

Name and Address of Employer: EASTERN MICHIGAN UNIVERSITY
FOUNDATION
301 W. Michigan Ave., Suite 320
Ypsilanti MI 48197

Employer Identification Number: 38-2953297

EASTERN MICHIGAN UNIVERSITY FOUNDATION maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Number of Plans: 1
Number of Employees in the Plan: Roy E. Wilbanks
Dated as of: April 1, 1996

EASTERN MICHIGAN UNIVERSITY FOUNDATION,
a Michigan non-profit corporation

By Peggy Campbell
PEGGY CAMPBELL, Chairperson