

2520032031652

December 27, 1995

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

RE: Robertson Brothers Company  
Alternative Method of Compliance for Pension Plans for  
Certain Selected Employees

This is to certify that the following employer maintains one plan primarily for the purpose of providing deferred compensation for a select group of highly compensated employees which covers one employee:

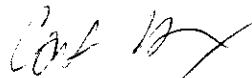
Robertson Brothers Company  
3883 Telegraph Road, Suite 202  
Bloomfield Hills, Michigan 48013

Employer Identification Number: 38-1497060

If further information is required, please contact me at (810)827-0560.

Very truly yours,

EMPLOYEE BENEFITS CONSULTING GROUP



Catherine Hancox

cc: Catherine Calvano  
Bill Doyle