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REGISTERED MAIL

FEB 21 PM 4:09

Roberta Granadier
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February 25, 1997

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

2520190031640

Re: The Wolpin Company Supplemental Retirement Plan (the "Plan")

Dear Sir or Madam:

This statement is filed on behalf of The Wolpin Company (the "Employer") pursuant to ERISA Section 110 and Department of Labor Regulation Section 2520.104-23.

Name and Address of Employer: The Wolpin Company
1600 Modern
Detroit, Michigan 48203

Employer Identification No.: 38-1601490

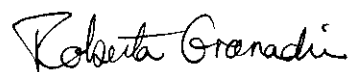
The Employer maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The Plan has 5 participants.

Top Hat Plan Exemption
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If you have questions or would like additional information, please contact the undersigned.

Sincerely,

MIRO WEINER & KRAMER

A handwritten signature in cursive script that reads "Roberta Granadier".

Roberta Granadier

RG/llw