



November 4, 1992

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

Subject: Notice of Plans of Deferred Compensation

Gentlemen:

Pursuant to DOL Reg. Sect. 2520-104-23, the undersigned employer hereby files the following information with respect to its plans of deferred compensation.

1. Name and address of employee: Tennessee Aquarium, Inc., Market Court, Suite 17, 537 Market Street, Chattanooga, Tennessee 37402.
2. Federal Employer Identification No. (EIN): 58-1837154.
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.
4. Two employees are covered by such plans.

Sincerely yours,

Tennessee Aquarium, Inc.

Michele R. Webb

Michele R. Webb
Personnel Manager

MRW:sj



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March 4, 1993

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JAMES F. WATERHOUSE
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JOHN L. LENIHAN
(1910-1990)

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

RE: Tennessee Aquarium, Inc. Deferred Compensation Plans --
Request for Refund of Excess Penalty Paid During DOL
Grace Period

Greetings:

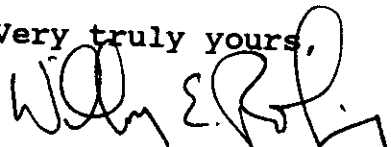
By letter dated November 4, 1992 (a copy of which is enclosed herein for your reference), our client, Tennessee Aquarium, Inc. (the "Aquarium") filed the one-time statement required by DOL Reg. §2520.104-23 with respect to a plan of deferred compensation established and maintained by the Aquarium for two participants and with two benefit formulas. The statement was filed pursuant to and in accordance with the DOL Grace Period reporting rules for top hat plans as set forth in the DOL notice published in the Federal Register on July 24, 1992 (57 FR 33019), and was accompanied by a check in the amount of \$2,000.00 as payment of what we understood to be the appropriate Grace Period penalty of \$1,000.00 per plan. A copy of the statement is attached.

Since the November 4 filing, it has come to our attention that the appropriate Grace Period penalty for late filing of the one-time statement for top hat plans is \$1,000.00 per filing. Accordingly, the appropriate penalty for the Aquarium's November 4 filing should have been \$1,000.00 rather than \$2,000.00. On behalf of the Aquarium, we therefore request that the Department of Labor refund \$1,000.00 to the Aquarium.

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If you have any questions concerning any of the above, please do not hesitate to contact me.

Very truly yours,

A handwritten signature in black ink, appearing to read "William E. Robinson". The signature is stylized and cursive, with a large initial "W" and "R".

William E. Robinson

BBC/tww

cc: John B. Phillips, Jr., Esq.

A
MAR 9 1993
RECEIVED

WERTW

DATE	VOUCHER NUMBER	INVOICE NUMBER	DESCRIPTION	FILE NO.	G/L ACCT NO.	NET AMOUNT
11/10/92	34450		Deferred Comp Plans	002206.0000300	00004025	2000.00

DETACH AT PERFORATION BEFORE DEPOSITING MILLER & MARTIN CHATTANOOGA, TENNESSEE 2,000.00