



FLORIDA STEVEDORING INC.

2520032543679

August 31, 1992

Secretary of Labor
C/o TOPHAT PLAN ADMINISTRATION
PENSION AND WELFARE BENEFITS ADMINISTRATION
Room N5644
U.S. Department of Labor
200 Constitution Avenue
NW Washington, D.C. 20210

Re: Florida Stevedoring Inc.
Management Incentive Retirement Plan

NF 2187

Gentlemen:

The following statement is filed pursuant to Labor Department Notice on Civil Penalty Relief for Tophat Plan, late filers, 57 FR 33019, July 24th, 1992.

I. Pursuant to said notice, the following statement hereby provided pursuant to said notice, and pursuant to 29 CFR Section 2520.104-23.:

- (1) Name and address of the employer are FLORIDA STEVEDORING INC,
125 NE 9th Street, Miami Florida 33132.
- (2) The employer identification number assigned is 59-1401273.
- (3) The employer maintains a "TopHat" Plan primarily for the purpose of providing deferred compensation for a select group of management and/or highly compensated employees.
- (4) There is a single "TopHat" Plan.
- (5) The number of employees covered by said single Plan at this date is 8.

II. In addition a copy of the Summary Plan Description was previously filed with the Department of Labor on November 20, 1989. A copy of said cover letter filing same is enclosed. Plan documents can be provided upon request by the Department of Labor in accordance with 29 CFR Section 2520.104-23.

III. Enclosed is our check for One Thousand (\$1,000.00) Dollars representing the late payment filing penalty pursuant to the Relief Notice.

FLORIDA STEVEDORING INC.

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Page #2

If anything further is necessary please advise the undersigned.

Sincerely,

FLORIDA STEVEDORING INC.



Jorge P. Roviroso
Executive Vice President

JPR/kw

Encl: as noted

STORACE, LUPINO & MIDDLELTHON
ATTORNEYS AT LAW

A PARTNERSHIP INCLUDING PROFESSIONAL ASSOCIATIONS

5989 BLUE LAGOON DRIVE

SUITE 100

MIAMI, FLORIDA 33126

(305) 266-3337

FAX NO 264-0325

MICHAEL R. STORACE, P.A. *

JAMES S. LUPINO, P.A. ***

WM. ROYAL MIDDLELTHON, JR., P.A. *

FRANK M. MENDEZ *

November 20, 1989

* ADMITTED TO FLORIDA BAR
*** ADMITTED TO FLORIDA
AND COLORADO BARS
*** ADMITTED TO FLORIDA
AND MINNESOTA BARS

PENSION & WELFARE BENEFIT PROGRAMS
U.S. DEPARTMENT OF LABOR
200 Constitution Avenue, NW
Washington, DC 20216

CERTIFIED MAIL
P822 833 437

Re: Florida Stevedoring Inc.
Management, Incentive, Retirement Plan

Gentlemen:

We are enclosing with this letter a photocopy of the Summary Plan Description of the above named Plan.

It is our understanding that this submission to you will satisfy the requirements of Sections 104(a)(1)(B) and 104(a)(1)(C) of ERISA, all in accordance with the Department of Labor Regulations 2520.104a-2 and 2520.104a-3.

If further information is required, please contact the undersigned.

Sincerely,

Michael R. Storace
MRS/b128.jo
cc: Frank Roviroso
Jorge Roviroso

P 822 833 437

RECEIPT FOR CERTIFIED MAIL

NO INSURANCE COVERAGE PROVIDED
NOT FOR INTERNATIONAL MAIL

(See Reverse)

Send to	Pension & Welfare
Street and No.	U.S. Dept of Labor
P.O., State and ZIP Code	200 Const. Ave NW
Postage	Washington
Certified Fee	
Special Delivery Fee	

FLORIDA STEVEDORING, INC.
P.O. BOX 011309 MIAMI, FL 33101

004540

09/04/92 Our Reference # 4932 , For a total amount of \$1,000.00

1,000.00

Check #

4540

NF 2187

