

TRENAM, SIMMONS, KEMKER, SCHARF, BARKIN, FRYE & O'NEILL

PROFESSIONAL ASSOCIATION

ATTORNEYS AT LAW

TAMPA OFFICE  
2700 BARNETT PLAZA  
101 EAST KENNEDY BOULEVARD  
POST OFFICE BOX 1102  
TAMPA, FLORIDA 33601-1102  
TELEPHONE (813) 223-7474  
TELEFAX (813) 229-6553

PLEASE REPLY TO TAMPA

ST. PETERSBURG OFFICE  
2000 BARNETT TOWER  
ONE PROGRESS PLAZA  
POST OFFICE BOX 90  
St. PETERSBURG, FLORIDA 33731-0090  
TELEPHONE (813) 898-7474  
TELEFAX (813) 821-0407

2520032903830

December 28, 1992

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: Pension Plans for Select Management or Highly Compensated  
Employees of Trenam, Simmons, Kemker, Scharf, Barkin,  
Frye, & O'Neill, P.A.

Dear Sir or Madam:

As required by Department of Labor Regulation 2520.104-23, the following information is provided with respect to the top hat plans sponsored by

Name of employer: **Trenam, Simmons, Kemker, Scharf, Barkin,  
Frye & O'Neill, P. A.**

Employer Identification Number: **59-1772042**

Number of plans subject to Regulation 2520.104-23: **One (1)**

Number of employees  
in each plan: **Six (6)**

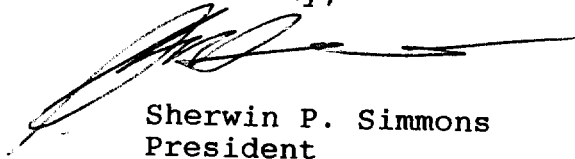
Trenam, Simmons, et al., maintains these plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Top Hat Plan Exemption  
Pension and Welfare Benefits Administration  
U. S. Department of Labor  
December 28, 1992  
Page 2

The above-referenced information is being provided to you in order to comply with the regulation cited above and with USDL No. 92-158. A copy of this correspondence is being directed to the Pension and Welfare Benefits Administration, P.O. Box 75212, Washington, D.C. 20013-5212, together with a check made payable to the U.S. Department of Labor in the amount of \$1,000.

Please direct any inquiries you may have regarding this matter to the undersigned.

Sincerely,



Sherwin P. Simmons  
President

SPS/lm