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Professional Corporations*  
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**MCDERMOTT, WILL & EMERY**

January 27, 1999

**VIA FEDERAL EXPRESS**

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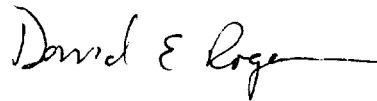
Top Hat Plan Exemption  
Pension and Welfare Benefits Administration  
Room N-5644  
U.S. Department of Labor  
200 Constitution Avenue  
Washington, DC 20210

**RE: Alternative Method of Reporting and Disclosure**

Dear Sirs:

Pursuant to Department of Labor ("DOL") regulation Title 29 C.F.R. § 2520.104-23, this is to advise you that Estefan Enterprises, Inc., Employer Identification No. 59-2738452, 555 Jefferson Avenue, Miami, Florida 33139 (the "Company") has adopted the following plan, which constitutes a non-qualified, unfunded, deferred compensation plan. The plan is maintained primarily for the purposes of providing deferred compensation for a select group of management or highly compensated employees of the Company and its subsidiaries and currently covers 2 participants.

Very truly yours,



David E. Rogers

cc: Mary Wellendorff