

TOYOTA GATOR BOWL

One Gator Bowl Boulevard • Jacksonville, FL 32202
Phone 904/798-1700 • FAX 904/632-2080
e-mail: www.gatorbowl.com

DOL-PWBA
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January 23, 1997

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

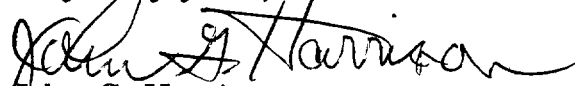
Re: Alternative Method of Reporting and Disclosure

Dear Sirs:

Pursuant to Department of Labor ("DOL") regulation Title 29 C.F.R. § 2520.104-23 (the "Regulation"), this is to advise you that the Gator Bowl Association, Inc., Employer Identification No. 59-0541694, One Gator Bowl Boulevard, Jacksonville, Florida 32202, has adopted the following plan which constitutes a non-qualified, unfunded, deferred compensation plan. The plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees of the Company.

<u>Plan</u>	<u>Current Participants</u>
Gator Bowl Association, Inc Deferred Compensation Plan FBO Richard M. Catlett (Merrill Lynch Trust Company - Trustee)	One

Very truly yours,



John G. Harrison
Chairman
Gator Bowl Association