

2520040154949



APRIL 4, 1996

TOP HAT PLAN EXEMPTION
PENSION AND WELFARE
BENEFITS ADMINISTRATION
ROOM N-5644
US DEPARTMENT OF LABOR
200 CONSTITUTION AVE N.W.
WASHINGTON, D.C. 20210

DEAR SIR OR MADAM:

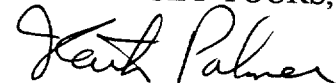
PURSUANT TO CFR SECTION 2520.104-23, THIS IS TO ADVISE YOU THAT THE EMPLOYER DESCRIBED BELOW ("EMPLOYER") CONTRIBUTES TOWARD THE COST OF THE PLAN NAMED BELOW, WHICH PLAN WAS ESTABLISHED PRIMARILY FOR THE PURPOSE OF PROVIDING DEFERRED COMPENSATION FOR A SELECT GROUP OF HIGHLY COMPENSATED EMPLOYEES. AS OF THE DATE OF THIS FILING, THIS IS THE ONLY SUCH PLAN IN WHICH THE EMPLOYER IS INVOLVED.

EMPLOYER:	GULF COAST MOTOR SALES, INC dba PALMER'S AIRPORT TOYOTA
E.I.N.:	65-0452841
PLAN NAME:	PRO-SET, INC FINANCIAL SECURITY PLAN
NUMBER OF EMPLOYEES IN PLAN:	ONE

THE EMPLOYER WILL PROVIDE PLAN DOCUMENTS UPON REQUEST AS REQUIRED BY ERISA SECTION 104(a)(1).

SHOULD YOU NEED ANY FURTHER INFORMATION WITH REGARD TO THE FOREGOING PLAN, PLEASE CONTACT THE UNDERSIGNED.

VERY TRULY YOURS,


KEITH PALMER
VICE-PRESIDENT
PALMER'S AIRPORT TOYOTA

cc: PATRICK SREENAN (PROS-SET, INC.)