

OFFICE OF THE GENERAL COUNSEL

06 DEC 29 AM 8:50

December 15, 2003

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue NW
Washington, DC 20210

Dear Sir/Madam:

In compliance with the requirements of the alternative method of reporting and disclosure under Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974 for unfunded pension plans maintained by an employer for a select group of management or highly compensated employees, specified in Department of Labor Regulations, 29 C.F.R. 2520.104-23, the following information is provided:

Name and Address of Employer:

Kane-Miller Corp.
1991 Main Street, Suite 260
Sarasota, FL 34236

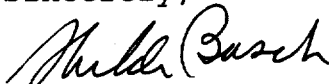
Employer Identification Number: 13-1714412

Kane-Miller Corp. maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Number of such plans: 1

Number of employees in each plan: 1

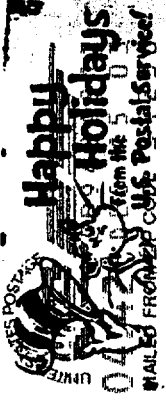
Sincerely,


Sheldon Basch

1991 Main Street, Suite 260
Sarasota, Florida 34236



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