

CHARLES H. CARVER
SAMUEL B. DOLCIMASCOLO*
BRET HAMLIN
MELANIE J. HANCOCK
R. REID HANEY
JOSHUA T. KELESKE
LAURIE L. PUCKETT
ROGER J. ROVELL
R. DENNIS TWEED
AUGUST M. VAN EPOEL
KIRSTEN L. VIGNEC
ALTON C. WARD

WARD, ROVELL & VAN EPOEL
PROFESSIONAL ASSOCIATION
ATTORNEYS AT LAW

4100 BANK OF AMERICA PLAZA
101 EAST KENNEDY BOULEVARD
TAMPA, FLORIDA 33602-5152

TELEPHONE: (813) 222-8700
FACSIMILE: (813) 222-8701

PLEASE REPLY TO:
P.O. BOX 71
TAMPA, FLORIDA 33601-0071

WRITER'S DIRECT LINE
(813) 222-8731

*BOARD CERTIFIED WILLS,
TRUSTS & ESTATES

February 25, 2004

2520040763159

VIA CERTIFIED MAIL

Top Hat Plan Exemption
EBSA
U.S. Department of Labor
200 Constitution Ave., NW, Room N-5644
Washington, DC 20210

Re: The Lykes Bros. Inc. Supplemental Executive Retirement Plan

Dear Sir or Madam:

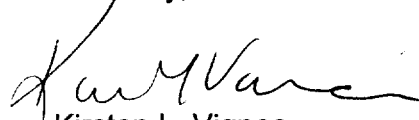
The following information is disclosed in order to comply with the reporting and disclosure requirements of the Employee Retirement Income Security Act of 1974 under the alternative method of compliance as set forth by DOL Regulations Section 2520.104-23.

The Lykes Bros. Inc. Supplemental Executive Retirement Plan (the "Plan") is maintained by Lykes Bros., Inc. (the "Employer"). The address of the Employer is 400 N. Tampa Street, Suite 2200, Tampa, Florida 33602.

1. The Employer Identification Number of the Employer is 59-0606439.
2. The Employer maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
3. The number of employees participating in the plan is 3.

If you require a copy of the Plan document or any additional information, please do not hesitate to contact me.

Sincerely,



Kirsten L. Vignec

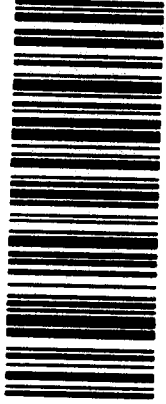
KLV/lh
cc: Beth Waters, Esquire
Rich Hetherton, Director of Human Resources

179606
5158.968762

WARD, ROVELL & VAN EERPOEL
ATTORNEYS AT LAW
4100 BANK OF AMERICA PLAZA
101 EAST KENNEDY BOULEVARD
TAMPA, FLORIDA 33602-5152

PLACE STICKER AT TOP OF ENVELOPE
TO THE RIGHT OF RETURN ADDRESS
FOLD AT DOTTED LINE

CERTIFIED MAIL



7160 3700 9844 4982 2595

RETURN RECEIPT REQUESTED

Top Hat Plan Exemption
EBSA
U.S. Department of Labor
200 Constitution Ave., NW, Room N-5644
Washington, DC 20210

