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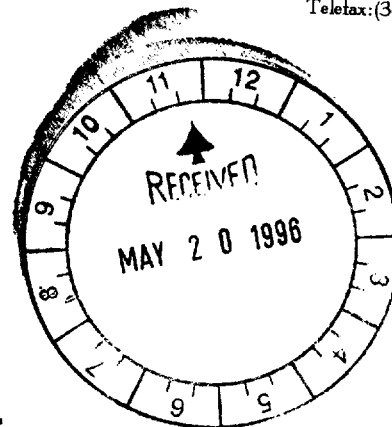
Telephone: (305) 935-6277
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May 8, 1996

CERTIFIED MAIL NO.
RETURN RECEIPT REQUESTED

Office of Employee Benefits Security
Labor-Management Services Administration
U.S. Department of Labor
Washington, D.C. 20216

RE: Schwebke-Shiskin and Associates, Inc.
(the "Company")
Employer I.D. #59-0606279
Our Client File No. 96-010



Gentlemen:

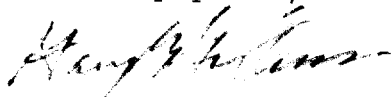
The following statement is being filed with you in accordance with Department of Labor Regulation S. 2520.104-23 with regard to an unfunded plan maintained by the above-referenced Company for a select group of management or highly compensated employees:

1. Employer maintaining the Plan:
Schwebke-Shiskin and Associates, Inc.
3240 Corporte Way
Miramar, Florida 33025
2. Employer I.D. Number of the Employer:
59-0606279
3. Number of plans maintained by the Employer: 1
4. Number of Employees in Plan: 1
5. The Employer is maintaining the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. This select group consists of high level executives. As you know, no regulations have been issued which define the term "select group of management or highly compensated employees". Therefore, we are hereby requesting that you contact us if there is any problem with the employees covered by the Plan.

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Labor-Management Services Administration
U.S. Department of Labor
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If you have any questions with regard to this matter, please do not hesitate to contact me. Please acknowledge your receipt of this letter by signing the enclosed acknowledgment copy of the letter and returning it to me in the preaddressed envelope provided.

Very truly yours,



GARY B. GOLDMAN

GBG:adr
encls.

Receipt is hereby acknowledged of the above-referenced letter this ____ day of _____, 1996.

DEPARTMENT OF LABOR

BY: _____