

MORRISON, BROWN, ARGIZ & COMPANY

CERTIFIED PUBLIC ACCOUNTANTS

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9795 South Dixie Highway
Miami, Florida 33156
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Certified Public Accountants

SEC Practice Section

Florida Institute of
Certified Public Accountants

Accounting Firms
Associared, inc.

December 28, 1992

Secretary of Labor
U.S. Department of Labor
Pension and Welfare Benefits Administration
P.O.Box 75212
Washington, DC 20013-5212

MIAMI HEAT LIMITED PARTNERSHIP
MIAMI ARENA
721 N.W. FIRST AVENUE
MIAMI, FLORIDA 33136-4102
EIN 59-2814942

34227

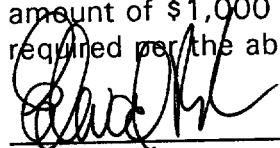


Pursuant to the provisions of 29 CFR 2520.104-23, the following information is being supplied on behalf of the above referenced Employer:

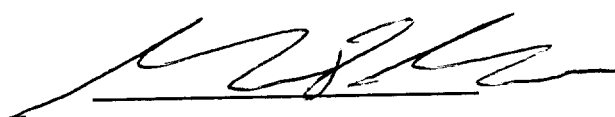
The Employer maintains plans primarily for the purpose of providing deferred compensation for a select group of management and highly compensated employees, commonly referred to as "top hat" plans.

The Employer has entered into certain unfunded deferred compensation contracts with employees which may pay benefits to an employee after such employee is no longer employed. Each one of these contracts relate to a specific employee. The Employer currently has entered into 6 contracts of this type.

Enclosed find a check from the above referenced Employer/Administrator, in the amount of \$1,000 which represents payment of the maximum penalty as required per the above Notice.



EDWARD BLUM, CPA



MIAMI HEAT LIMITED
PARTNERSHIP
EMPLOYER / ADMINISTRATOR

34227

RECEIVED

MIAMI HEAT

12/29/92
Secretary of Labor
Re: "top Hat" plans
\$1,000.00
EIN 59-2814942

1769





**MIAMI
HEAT**®



The Miami Heat, Miami Arena, Miami, Florida 33136-4102

