

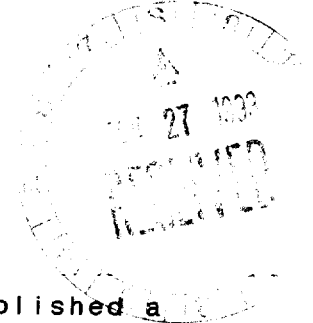
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DESIGN CONTAINERS, INC.

2913 WESTSIDE BOULEVARD JACKSONVILLE, FLORIDA 32209
TELEPHONE: (904) 764-6541 FAX: (904) 764-7221 TELEX: 56575 CABLES: DESIGNJAX

December 30, 1992

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644, U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210



Dear Sirs,

The Secretary of Labor has, by regulation, established a simplified method of compliance with ERISA for employers who establish an unfunded plan of deferred compensation for a group of highly compensated executives.

This letter is to inform the Secretary of Labor that:

DESIGN CONTAINERS, INC.

2913 Westside Blvd.

Jacksonville, Florida 32209

EID #59-1483955

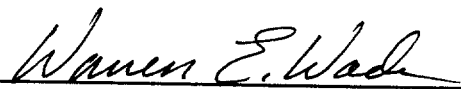
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has established an unfunded plan of deferred compensation for a select group of management or highly compensated employees.

Design Containers, Inc. has established one (1) such plan in which the total number of employees covered by the plan is two (2).

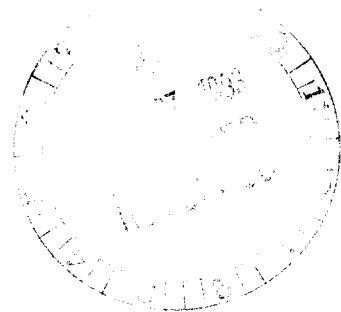
Our company's check in the amount of \$1,000 is enclosed to cover the penalty for filing of this overdue report. Design Containers, Inc. will be willing, upon request, to furnish the Secretary of Labor with any plan documents.

Sincerely,


Warren E. Wade, Treasurer

Enclosure

cc: WEW Reading File
cc: DCI 1992 Tax File
cc: Wheeler, Erwin & Fountain, P.A



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