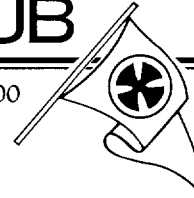


EAU GALLIE YACHT CLUB

100 Datura Drive Indian Harbour Beach, Florida 32937 (407) 773-2600

FAX (407) 773-6020



December 31, 1992

Office of Employee Benefits Security
Labor Management Services Administration
U S Department of Labor
Washington, DC 20216

RE: EMPLOYEE RETIREMENT INCOME SECURITY ACT OF 1974
29 CFR PART 20216

Gentlemen:

In accordance with the "Alternative method of Compliance for pension plans for selected employees. (Section 2520-104-23), please be advised that Eau Gallie Yacht Club, located at 100 Datura Drive, Indian Harbour Beach, Florida 32937 identified by EIN #59-0932703, maintains one (1) plan primarily for the purpose of providing deferred compensation for a select group of management of highly paid employees who presently number one (1).

Very Truly Yours,

EAU GALLIE YACHT CLUB

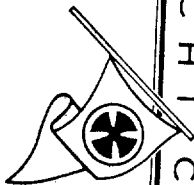
A handwritten signature in black ink that reads "Hugh J. Van Veen". The signature is written in a cursive style.

Hugh J Van Veen, CCM
General Manager

31538

31534

EAU GALLIE YACHT CLUB



100 Datura Drive
Indian Harbour Beach, Florida 32937

**RETURN RECEIPT
REQUESTED**

Fold at line over top of envelope to the
right of the return address

CERTIFIED

P 252 141 844

MAIL

Office of Employee Benefits Security
Labor Management Services Administration
U S Department of Labor
Washington DC 20216



**RETURN RECEIPT
REQUESTED**

