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ICARD, MERRILL, CULLIS, TIMM, FUREN & GINSBURG, P.A.
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C. EUGENE JONES°
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ROBERT E. MESSICK**

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REPLY TO: P.O. BOX 4195
SARASOTA, FLORIDA 34230

TROY H. MYERS, JR.
ROBIN M. OROSZ
J. GEOFFREY PFLUGNER
STEPHEN D. REES
F. CRAIG RICHARDSON, JR.
LESLIE D. TALBOT*
ERIC E. VIGEN
ANDREA E. ZELMAN††

WILLIAM W. MERRILL† (OF COUNSEL)
CURTIS J. TIMM (RETIRED)

*BOARD CERTIFIED MARITAL
AND FAMILY LAWYER

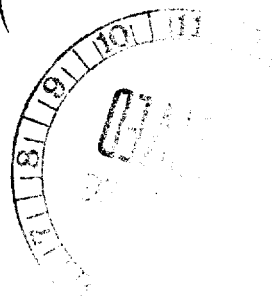
**BOARD CERTIFIED
REAL ESTATE LAWYER

ADDITIONAL JURISDICTIONS

*ADMITTED IN ILLINOIS
**ADMITTED IN U.S. VIRGIN ISLANDS
***ADMITTED IN MICHIGAN
†ADMITTED IN WASHINGTON, D.C.
††ADMITTED IN GEORGIA

September 29, 1992

9354



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

Re: Deferred Compensation Plan for Select
Management or Highly Paid Employees
Reporting Exemption Registration -
DOL Reg §2520.104-23(b)(1)

Dear Sirs:

The undersigned employer maintains the plan(s) described in this letter primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Copies of plan documents for the plan(s) will be provided to the Department of Labor upon request.

The deferred compensation plan(s) listed below provides benefits which are either a) paid as needed solely from the general assets of the company or b) provided exclusively through insurance contracts policies, the premiums for which are paid directly by the employer from its general assets, issued by an insurance company or similar organization qualified to do business in a state.

Name of Employer: Icard, Merrill, Cullis, Timm, Furen & Ginsburg, P.A.

Tax Identification Number: 65-0048499

Address of Employer: 2033 Main Street, Suite 600
Sarasota, Florida 34237

<u>Name of Plan</u>	<u>Number of Employees in Plan</u>
<u>Retired or Withdrawn Member</u>	<u>17</u>
<u>Salary Continuation Plan</u>	

Accompanying this letter is our check in the amount of \$1,000.00 as civil penalty in connection with our failure to file this statement with you within one hundred twenty (120) days after the plan(s) were formed. The submission of this statement is pursuant to your notice dated July 24, 1992, published in 57 Federal Register 33019.

Very truly yours,

BY: *J. Skye*



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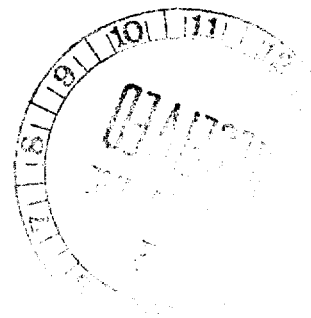
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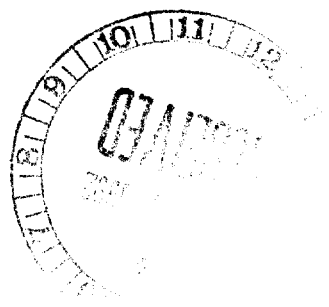
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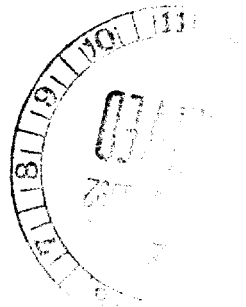
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Very truly yours,

By: *[Signature]*



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TIM

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SARASOTA, FLORIDA 34230

FORWARDING & ADDRESS CORRECTION REQUESTED

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

CERTIFIED

P 619 107 998

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\$

11-21-97

DEPARTMENT OF LABOR
OFFICE OF EMPLOYEE BENEFIT SECURITY
LABOR MANAGEMENT SERVICES ADMINISTRATION
U.S. DEPARTMENT OF LABOR
WASHINGTON DC 20216

11-21-97