

**TLC**  
**TILDEN LOBNITZ & COOPER, INC.**  
 CONSULTING ENGINEERS

Pension and Welfare Benefits Administration  
 P. O. Box 75212  
 Washington, D.C. 20013-5212

Gentlemen:

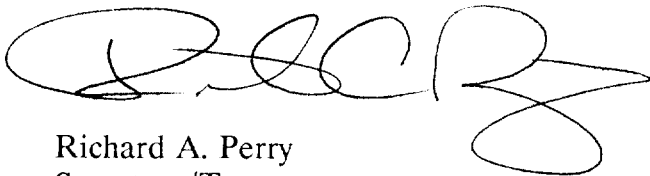
The Secretary of Labor has, by regulation, established a simplified method of compliance with ERISA for employers who establish an unfunded plan of deferred compensation for a group of highly-compensated executives.

This letter is to inform the Secretary of Labor that Tilden, Lobnitz & Cooper, Inc., 1717 South Orange Avenue, Orlando, Florida, 32806, having Employer Identification Number ~~59-1228645~~, has established two unfunded plans of deferred compensation, each for a select group of management or highly-compensated employees. The following information is provided for the plans covered by this statement:

<u>Name of Plan</u>	<u>Effective Date</u>	<u>Number of Employees Covered</u>
Deferred Compensation Plan	4/13/84	8
Phantom Stock Plan	10/16/87	2

Tilden, Lobnitz & Cooper, Inc. is willing, upon request, to furnish the Secretary of labor with the plan documents.

Sincerely,



Richard A. Perry  
 Secretary/Treasurer  
 Tilden, Lobnitz & Cooper, Inc.

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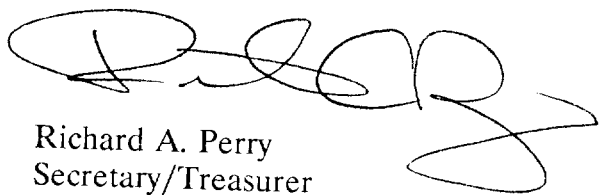
November 24, 1992

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P. O. Box 75212  
Washington, D.C. 20013-5212

Gentlemen:

The attached statement is being filed under the amnesty program set forth in the Department of labor notice in the Federal Register (57 FED. REG. 33019, July 24, 1992). Tilden, Lobnitz & Cooper, Inc. is filing under the alternative method of compliance prescribed in Department of Labor Regulation Section 2520.104-23 for the 1988 and all subsequent plan years with respect to the indicated plans. In accordance with the provisions of the Amnesty Program. A check in the amount of \$1,000.00 for the civil penalty is included with the statement.

Sincerely,



Richard A. Perry  
Secretary/Treasurer  
Tilden, Lobnitz & Cooper, Inc.

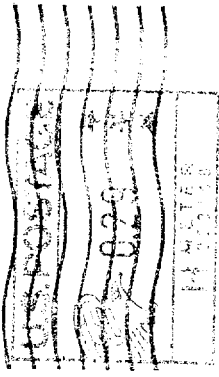
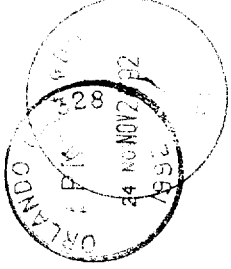
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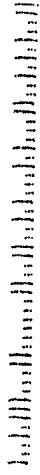
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# TIC

HILDEN LOBNITZ & COOPER, INC.  
CONSULTING ENGINEERS  
1300 Royal Palm Square Blvd., Suite 101 • Ft. Myers, FL 33909



PENSION and WELFARE BENEFITS ADMINISTRATION  
P.O. BOX 75212  
WASHINGTON, DC 20013-5212



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HILDEN LOBNITZ & COOPER, INC.

Consulting Engineers • Architects • Planners • Environmental Scientists • Surveyors • Engineers • Inspectors • Environmental Scientists

DATE	INVOICE #	DESCRIPTION	INVOICE AMOUNT	DEDUCTIONS	BALANCE
11/24/92		CIVIL PENALTY FOR DEFERRED COMP PLAN PHANTOM STOCK PLAN	1,000.00		1,000.00
				<b>TOTALS</b>	
<b>CHECK DATE</b>	<b>CHECK NUMBER</b>				<b>TOTALS</b>

025356

1300 ROYAL PALM SQUARE BLVD., SUITE 101, FT. MYERS, FL 33909