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January 24, 2005

VIA CERTIFIED MAIL

Secretary of Labor
Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Re:

Dear Secretary:

Pursuant to Section 2520.104-23 of the Department of Labor's Regulations, this letter will serve as notice that, with respect to the Nationwide Corporate Incentive Program (the "Plan"), the undersigned intends to utilize the alternative form of compliance with the reporting and disclosure requirements of Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974 ("ERISA") which alternative form of compliance is provided in the aforesaid Regulations Section.

Pursuant to Regulations Section 2520.104-23(b), the following information is provided:

1. Employer Name: Monin, Inc.
Employer Address: 2100 Range Road
Clearwater, FL 33765
2. Employer's Employer Identification Number: 59-3160757

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JAN 31 2005

BILL LOMBARDO - Chief Executive Officer

2100 Range Road, Clearwater, Florida 33765 USA

Telephone - (1) 727 461 3033 / Fax - (1) 727 461 3305 / Orders - (1) 800 966 5225

E-mail: monin-usa@monin.com /www.monin.com

3. The employer hereby declares that it maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
4. The employer hereby states that it maintains only the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The number of employees originally eligible to participate in the Plan will be approximately five (5).

Pursuant to Regulations Section 2520.104-23(b)(2), the Employer will provide Plan documents, if any, to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

Very truly yours,

MONIN, INC.



William M. Lombardo
Chief Executive Officer

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