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A.R.M.

ADVANCED RETAIL MERCHANDISING

9-15, 1997

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

DOL-PURBA
PUBLIC INFORMATION
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To the Secretary of Labor:

To comply with the requirements of the alternative reporting and disclosure method under ERISA, Section 110, applicable to unfunded or insured welfare benefit plans for a select group of management or highly compensated employees as set forth 26 CFR Section 2520.104-24, the following information is provided by the undersigned plan administrator.

1. The name of the employer is: Advanced Retail Merchandising, Inc.
2. The mailing address of the employer is: P. O. Box 24539, Lakeland FL 33802
3. The employer identification number of the employer is: 59-3150102
4. The number of plans is 1 and the number of participants in the plan is 2.

The above named employer maintains this plan primarily for the purpose of providing death benefits to a select group of management or highly compensated employees. The employer will provide a copy of the plan agreement to the Secretary of Labor upon request.

Sincerely,

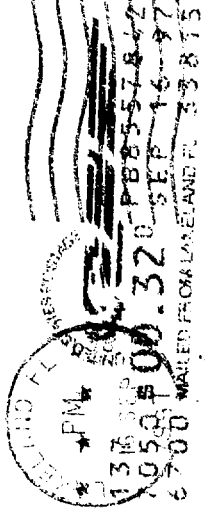


James D. Hall
President of Advanced Retail Merchandising, Inc.
(the plan administrator)

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P.O. Box 968 • Lakeland, Florida 33802-0968



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