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MCDERMOTT, WILL & EMERY

September 2, 1999

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, NW
Washington, DC 20210

Re: Top Hat Plan Filing

1170

Dear Sir or Madam:

This correspondence is submitted in accordance with Labor Reg. §2520.104-23 to report to the Secretary of Labor that Royal Caribbean Cruises Ltd. (EIN: 98-0081645) has adopted the Royal Caribbean Cruises Ltd. et al Nonqualified 401(k) Plan (the "Plan"). The Plan is an unfunded Plan maintained by Royal Caribbean Cruises Ltd. primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. There are 70 participants in the Plan. In accordance with ERISA §104(a)(1) and the applicable regulations, the Plan document will be provided upon request.

Respectfully submitted,

David E. Rogers

David E. Rogers

cc: Tom Donahue

