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PLEASE REPLY TO CLEARWATER

FILE NO 38064.101257

November 18, 1999

Office of Pension and Welfare Benefit Programs
US Department of Labor
200 Constitution Avenue NW
Washington, DC 20216

Re: Florida Design Consultants, Inc.

Dear Sirs:

Please be advised that the above-named corporation has adopted a split-dollar insurance plan for certain of its executive personnel. This plan should be exempt from the Title I requirements under ERISA since the plan provides a method of deferred compensation for a select group of management or highly compensated employees where the plan benefits are provided exclusively by insurance contracts purchased with assets of the corporation.

Please be advised of the following:

1. Employer Name and Address: Florida Design Constultants, Inc.
2639 McCormick Drive
Clearwater, FL 33759
2. Employer Identification Number: 59-3354592
3. Number of Plans 1
4. Number of Participants in Plan: 5
5. Primary purpose of plan: To provide deferred compensation to a select group of management or highly compensated employees

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911 CHESTNUT STREET
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CLEARWATER, FLORIDA 33756-1368
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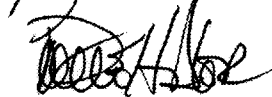
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6. If requested, a copy of the plan documents will be submitted to the Secretary of Labor.

If you have any additional questions, please feel free to contact the undersigned.

Sincerely yours,

JOHNSON, BLAKELY, POPE
BOKOR, RUPPEL & BURNS, P.A.



Bruce H. Bokor

BHB/ear

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ADDRESS CORRECTION REQUESTED

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