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February 13, 2001

VIA: CERTIFIED MAIL

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

Re: Philharmonic Center For The Arts, Inc.
Deferred Compensation Plan

Dear Sir or Madam:

Pursuant to the provisions of the Department of Labor Regulations at 29 C.F.R. Sec. 2520.104-23, you are hereby notified that the employer named in item (1) below maintains a plan (as identified in item (2) below) primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees. Item (3) below sets forth the approximate number of participants in such plan as of the date of this letter.

Item (1): Philharmonic Center For The Arts, Inc.
5833 Pelican Bay Boulevard
Naples, Florida 34108
EIN: 59-2322926

Item (2):	Plan Name	Plan Identification Number
	Philharmonic Center For The Arts, Inc. Deferred Compensation Plan	59-2322926


Item (3):	Plan Number	Number of Participants
	888	1

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Please contact the undersigned if you require additional information. Thank you.

Respectfully submitted,

HARTER, SECREST & EMERY LLP



Joseph G. Casion, Jr.

JGC:pq

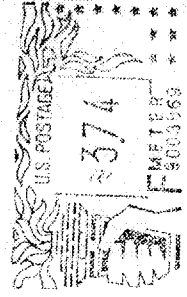
cc: Mr. Pablo Veintimilla
Philharmonic Center For The Arts, Inc.

Joseph G. Casion, Jr.
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TIME DELIVERED MAIL



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