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U.S. DEPT. OF LABOR
EBSA/PUBLIC DISCLOSURE

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October 18, 2005

Top Hat Plan Exemption
EBSA
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, DC 20210

Re: Jupiter Hills Club, EIN #59-2470395

To Whom It May Concern:

This letter will serve to inform you that Jupiter Hills Club, Inc. maintains four (4) plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Two plans provide benefits to one employee and the other two plans provide benefits to another employee. Thus, 2 employees are participating in the plans.

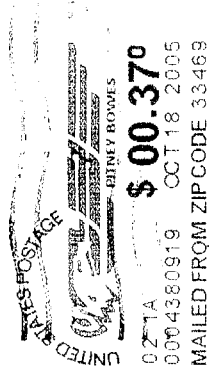
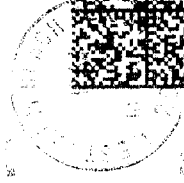
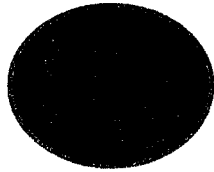
Sincerely,

JUPITER HILLS CLUB, INC.

A handwritten signature in black ink, appearing to read "H. Rothenberg", is written over the printed name.

Howard Rothenberg
Chief Financial Officer

HR/jm



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