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WALDHEGER • COYNE  
A Legal Professional Association

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May 23, 2006

**VIA CERTIFIED MAIL**  
**RETURN RECEIPT REQUESTED**

U.S. Department of Labor  
Pension and Welfare Benefits Administration  
200 Constitution Ave., N.W., Room N-5644  
Washington, D.C. 20210

**Re: Daniels & Roberts, Inc.**

Dear Sir or Madam:

This letter constitutes a registration statement required under DOL Reg. Section 2520.104-23 as an alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 for unfunded pension plans maintained by an employer for a select group of management or highly compensated employees.

The following information is required by the regulation:

1. Employer's name: Daniels & Roberts, Inc.
2. Employer's address: 6420 Congress Avenue  
Boca Raton FL 33487
3. Employer's EIN: 59-2752509
4. Number of Plans: 4
5. Employees covered: 4

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Gemini Tower I, Suite 550  
1991 Crocker Road  
Cleveland, Ohio 44145  
(440) 835-0600 (FAX) 835-1511

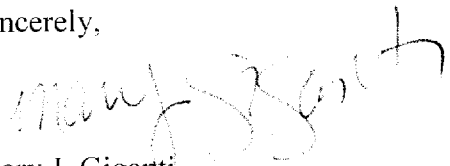
U.S. Department of Labor  
Pension and Welfare Benefits Administration  
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Page 2

The corporation is a corporation organized under the laws of the state of Florida. The following key employees have entered into a deferred compensation agreement under which each is paid a share of amounts received by the company for services rendered by her/him prior to termination of employment. There is no funding of this payment.

Mary Louise Dundore  
Amy Scharf-Keever  
Anthony G. Hanna  
Daniel A. Muggeo

If further information is needed, please contact me.

Sincerely,



Mary J. Giganti

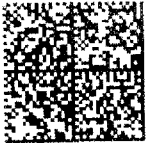
**CERTIFIED MAIL**

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ADMINISTRATION  
200 CONSTITUTION AVE NW RM N-5644  
WASHINGTON DC 20210

