

GENERAL MANAGEMENT SERVICES

POST OFFICE BOX 3267
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December 28, 1995

2520032031556

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

Re: Alternative Method of Reporting and Disclosure

Dear Sirs:

Pursuant to Department of Labor ("DOL") regulation Title 29 C.F.R. 2520.104-23 (the "Regulation"), this is to advise you that General Management Services, Inc., Employer Identification No. 65-0089050, P. O. Box 3267, West Palm Beach, Florida 33402 (the "Company"), has adopted the following plan, which constitutes a non-qualified, unfunded, deferred compensation plan. The plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees of the Company and its affiliates.

<u>Plan</u>	<u>Current Participants</u>
GMS Deferred Compensation Plan	3

Very truly yours,
General Management Services, Inc.

By:



Ron Cooper
Vice President

RS