ALSTON&BIRD

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CRAIG R. PETT

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April 28, 1994

CERTIFIED MAIL - RETURN RECEIPT REQUESTED

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

Re: Statement Regarding Alternative Method of Compliance with Reporting and Disclosure Requirements of Part I of Title 1 of ERISA

Dear Sir or Madam:

Pursuant to C.F.R. § 2520.104-23, the following information is provided regarding a nonqualified deferred compensation plan maintained by The Marcus Center, Inc. (the "Corporation"):

1. Name and address of the Corporation are:

   The Marcus Center, Inc.
   1605 Chantilly Drive, Suite 150
   Atlanta, Georgia 30324

2. Employer Identification Number: 58-1984495

3. The Corporation has established a nonqualified deferred compensation plan on behalf of its eligible employees. The Corporation established the plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

4. The above-described deferred compensation plan is the only such plan maintained by the Corporation. Currently, there is one (1) employee participating in the plan.

5. At your request, I would be happy to provide you with a copy of the plan or any other plan documents you require.

Please do not hesitate to contact me if there is any further information you feel is necessary.

Very truly yours,

CRAIG R. PETT

/bb

cc: Mr. Peter S. Fanning
Mr. Doug DiNapoii
Benjamin T. White, Esq.