

**WALDHEGER • COYNE**  
A Legal Professional Association

05/11/03 - 1 12:12

April 22, 2003

**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: Paradies Gifts, 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:    | Paradies Gifts, Inc.                 |
| 2. Employer's address: | P.O. Box 681788<br>Orlando, FL 32868 |
| 3. Employer's EIN:     | 59-3145872                           |
| 4. Number of Plans:    | <u>1</u>                             |
| 5. Employees covered:  | One (1)                              |

The corporation is a corporation organized under the laws of the state of Florida. Joel Blake, a key employee, has entered into a deferred compensation agreement under which he is paid a share of amounts received by the corporation for services rendered by him prior to termination of employment. There is no funding of this payment.

If further information is needed, please contact me.

Sincerely,



Mary J. Giganti

MJG:LP  
 LP:Z:\A\ABRC\PARADIES\30422003.001.DOC

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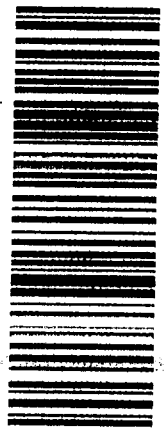
Gemini Tower I, Suite 550  
 1991 Crocker Road  
 Cleveland, Ohio 44145  
 (440) 835-0600 (FAX) 835-1511

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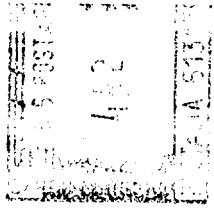
**WALDHEGER • COYNE**  
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Gemini Tower I, Suite 550  
1991 Crocker Road  
Cleveland, Ohio 44145

**CERTIFIED MAIL**



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**US DEPARTMENT OF LABOR  
PENSION AND WELFARE BENEFITS  
ADMINISTRATION  
200 CONSTITUTION AVE NW RM N-5644**