

WALDHEGER • COYNE
A Legal Professional Association

NO. 1017, RELEASE
 PUBLIC DISCLOSURE
 03 MAY -8 AM 10:58

April 28, 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: Marcobay Holdings, 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.

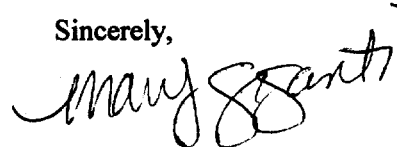
The following information is required by the regulation:

1. Employer's name: Marcobay Holdings, Inc.
2. Employer's address: 116 South Kentucky Ave.
Lakeland, FL 33801
3. Employer's EIN: 56-2347288
4. Number of Plans: Two (2)
5. Employees covered: Five (5)

The corporation is a corporation organized under the laws of the state of Florida. The following key employees, Stephen Cowperthwaite, Howard D. Bayless, Mark A. Phillips, Kathy Simms, and Tammy Brend, have entered into a deferred compensation agreement under which he/she is paid a share of amounts received by the corporation for services rendered by him/her prior to termination of employment. There is no funding of this payment.

If further information is needed, please contact me.

Sincerely,



Mary J. Giganti

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Gemini Tower I, Suite 550

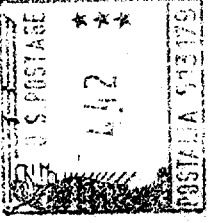
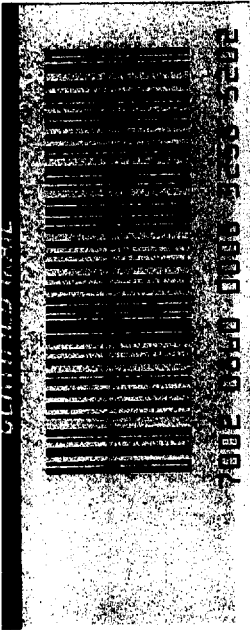
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PENSION AND WELFARE BENEFITS
ADMINISTRATION
200 CONSTITUTION AVE NW RM N-5644**