



FLORIDA INSTITUTE OF CERTIFIED PUBLIC ACCOUNTANTS

325 WEST COLLEGE AVENUE • P.O. BOX 5437 • TALLAHASSEE, FLORIDA 32314
TELEPHONE (850) 224-2727 • FAX (850) 222-8190

July 11, 2002

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

2520032900288

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

RE: Notice of Plans of Deferred Compensation

Dear Sir or Madam:

Pursuant to DOL Reg. Sec. 2520.104-23, this letter is to request a "top hat" exemption for the Florida Institute of Certified Public Accountants 457 Eligible Deferred Compensation Plan (the "Plan"). The effective date of the Plan is July 1, 2002.

1. Name and Address of Employer:
Florida Institute of Certified Public Accountants
325 West Collect Avenue
Tallahassee, Florida 32301
2. Federal Employer Identification No.: 590578470
3. The Employer maintains two plans of deferred compensation primarily for the purpose of providing deferred compensation for a select group of management or highly-compensated employees.
4. Two (2) employees are covered by the Plan. One (1) employee is covered by the other plan of deferred compensation maintained by the Employer.
5. The Employer will provide a copy of the plan documentation upon request.

If any other information is required to satisfy this request for exemption, please contact Ms. Donna Son at (850)224-2727, Ext. 301. Thank you for your assistance with this matter.

Sincerely,

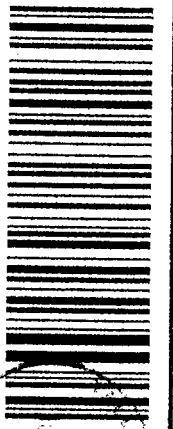
Lloyd A. Turman
Secretary/Treasurer

ds/LAT

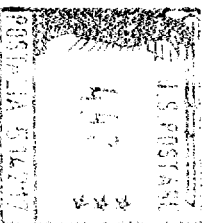
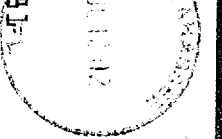


The Florida Institute of
Certified Public Accountants
Post Office Box 5437
Tallahassee, Florida 32314

CERTIFIED MAIL



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