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PLEASE REPLY TO:
P.O. BOX 71
TAMPA, FLORIDA 33601-0071

November 10, 2005

**CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

05 NOV 18 AM 10:10

Re: Top Hat Plan Filing – United Solutions Company Executive Deferred Compensation Plan

Dear Sir or Madam:

The following information is disclosed in order to comply with the reporting and disclosure requirements of the Employee Retirement Income Security Act of 1974, under the alternative method of compliance as set forth by DOL Regulations Section 2520.104-23.

United Solutions Company, Inc. (the "Employer") maintains the United Solutions Company Executive Deferred Compensation Plan (the "Plan").

1. The address of the Employer is 440 N. Monroe Street, Tallahassee, FL 32301.
2. The Employer's tax identification number is 59-2285914.
3. The Employer maintains the plan primarily for the purpose of providing deferred compensation for a select group of key management or highly compensated employees.
4. The number of employees in the plan is three.

If you require a copy of the plan document or any additional information, please contact the undersigned.

Sincerely,



Kirsten L. Vignec

KLV/cc

cc: Anice R. Prosser

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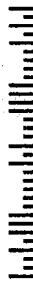
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