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April 25, 2006

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Re: Sunstate Equipment Company LLC Incentive and Retention Plan

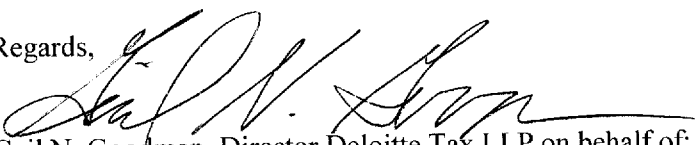
Dear Sir or Madam:

Pursuant to the provisions of Department of Labor Regulation §2520.104-23, the following information is provided.

1. The Sunstate Equipment Company LLC. maintains a deferred compensation plan primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees.
2. The address and employer identification number of the plan sponsor:
Sunstate Equipment Company LLC.
5425 East Washington
Phoenix, Arizona 85034

EIN: 86-0810251
3. The name of the deferred compensation plan is the . Sunstate Equipment Company LLC Incentive and Retention Plan
4. As of the date of this letter, there are 3 participants in the Sunstate Equipment Company LLC Incentive and Retention Plan .

Regards,


Gail N. Goodman, Director Deloitte Tax LLP on behalf of:

Name – Michael L. Watts

Title – Administrator of the Sunstate Equipment Company LLC Incentive and Retention Plan

cc:

Michael L. Watts, Administrator of the Sunstate Equipment Company LLC Incentive and Retention Plan

