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**SADDLE CREEK
CORPORATION**

3010 SADDLE CREEK ROAD
LAKELAND, FL 33801
PHONE: 863/665-0966
FAX: 863/665-1162

July 17, 2006

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

Dear Sir or Madam:

Name of Employer: Saddle Creek Corporation

Address of Employer: 3010 Saddle Creek Road

Lakeland, FL 33801

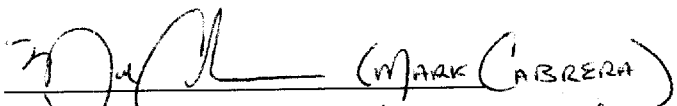
Employer Identification No.: 59-1166474

The Employer maintains a plan or plans primarily to provide deferred compensation benefits for a select group of management or highly compensated employees of the Employer and its affiliates and controlled group members. Pursuant to Department of Labor Regulations, 29 CFR 2520.104-23, the Employer provides the following information in compliance with the alternative method of reporting and disclosure under Section 110 of Title I of the Employee Retirement Income Security Act of 1974, as amended for unfunded plans maintained for a select group of management or highly compensated employees.

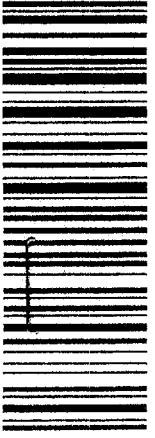
The name of the plan is: Saddle Creek Corporation Stock Appreciation Rights Plan

The number of employees currently participating in the plan is: 23

SADDLE CREEK CORPORATION

By:  (MARK CABRERA)
Its: VICE PRESIDENT / ASSISTANT SECRETARY

SADDLE CREEK CORPORATION
3010 SADDLE CREEK ROAD, LAKELAND, FL 33801



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