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LAW OFFICES OF
HILL, WARD & HENDERSON

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PROFESSIONAL ASSOCIATION
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(813) 222-8731

October 19, 2006

**CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

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

06 OCT 24 PM 3:30

Re: Top Hat Plan Filing – Florida Hospital Association Supplemental Executive Retirement Plan for Wayne NeSmith

Dear Sir or Madam:

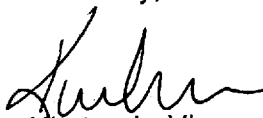
The following information is disclosed in order to comply with the reporting and disclosure requirements of the Employee Retirement Income Security Act of 1974, under the alternative method of compliance as set forth by DOL Regulations Section 2520.104-23.

Florida Hospital Association, Inc. (the "Employer") maintains the Florida Hospital Association Supplemental Executive Retirement Plan for Wayne NeSmith (the "Plan").

1. The address of the Employer is 306 East College Avenue, Tallahassee, FL 32301.
2. The Employer's tax identification number is 59-0690327.
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 1.

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

Sincerely,


Kirsten L. Vignec

KLV/cc

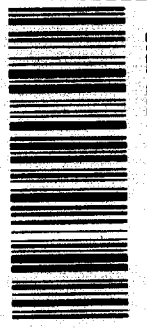
cc: Mr. Ben Wilkinson
Alton C. Ward, Esquire

206442.v1

HILL, WARD & HENDERSON
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TAMPA, FLORIDA 33601-2231

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VERIFIED MAIL



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200 Constitution Avenue, N.W.
Washington, D.C. 20210



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