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LAW OFFICES OF
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WWW.HWHLAW.COM

WRITER'S DIRECT LINE
(813) 222-8731

January 11, 2007

07 JAN 17 PM 12:35

**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

Re: Top Hat Plan Filing – OFS Supplemental Executive Retirement Plan
Our File No. 7838.001

Dear Sir or Madam:

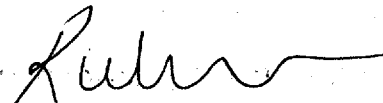
The following information is disclosed in order to comply with the reporting and disclosure requirements of the Employee Retirement Income Security Act of 1974, under the alternative method of compliance as set forth by DOL Regulations Section 2520.104-23.

OFS Fitel, LLC (the "Employer") maintains the OFS Supplemental Executive Retirement Plan (the "Plan").

1. The address of the Employer is 2000 Northwest Expressway, Room C035, Norcross, GA 30071
2. The Employer's tax identification number is 62-1864622.
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 5.

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. Geoffrey Rhines
Alton C. Ward, Esquire

211702.v1

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

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Re: Top Hat Plan Filing – OFS Executive Deferred Compensation Plan
Our File No. 7838.001

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.

OFS Fitel, LLC (the "Employer") maintains the OFS Executive Deferred Compensation Plan (the "Plan").

1. The address of the Employer is 2000 Northwest Expressway, Room C035, Norcross, GA 30071
2. The Employer's tax identification number is 62-1864622.
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.
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KLV/cc

cc: Mr. Geoffrey Rhines
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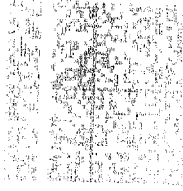
7260 3901 9849 4587 9246

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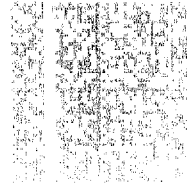
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