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March 1, 2007

**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

07 MAR - 8 AM 9:55

Re: Top Hat Plan Filing – Operation PAR, Inc. Supplemental Executive Retirement Plan
Our File No. 7916.001

Dear Sir or Madam:

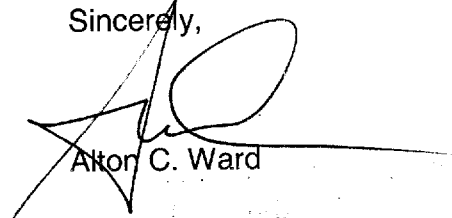
The following information is disclosed in order to comply with the reporting and disclosure requirements of the Employee Retirement Income Security Act of 1974, under the alternative method of compliance as set forth by DOL Regulations Section 2520.104-23.

Operation PAR, Inc. (the "Employer") maintains the Operation PAR, Inc. Supplemental Executive Retirement Plan (the "Plan").

1. The address of the Employer is 6655 66th Street North, Pinellas Park, Florida, 33781.
2. The Employer's tax identification number is 59-1349234.
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 3.

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

Sincerely,


Alton C. Ward

ACW/lh

cc: Ms. Dianne Clarke
212570.v1

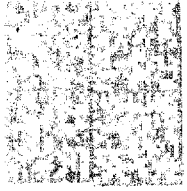
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