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December 6, 1991

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, Northwest
Washington, D.C. 20210

Re: All Children's Health System
Supplemental Executive Retirement Plan

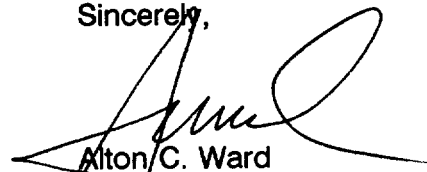
Dear Sir or Madam:

Pursuant to Labor Regulations Section 2520.104.23, please note the following:

1. The All Children's Health System Supplemental Executive Retirement Plan (the "Plan") is maintained by All Children's Health System, Inc. (the "Employer"). The address of the Employer is 801 6th Street South, St. Petersburg, Florida 33701. The employer identification number of the Employer is: 59-2481740.
2. The Employer maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
3. There are 5 employees in the Plan.

If you require a copy of the Plan document or any additional information please do not hesitate to contact the undersigned.

Sincerely,



Alton C. Ward

cc: Beth A. Houghton, Vice-President/Finance and General Counsel
Colin England, Manager, Ernst & Young