

KANE AND KOLTUN

ATTORNEYS AT LAW

A PARTNERSHIP OF PROFESSIONAL ASSOCIATIONS

557 NORTH WYMORE ROAD

SUITE 100

MAITLAND, FLORIDA 32751

TELEPHONE: (407) 661-1177 • TELEFAX: (407) 660-6031

E-MAIL: lawoffices@kaneandkoltun.com

IRINA G. DOLINSKIY***

ELINA G. VALENTINE

***Also admitted in New York

STEVEN H. KANE*

JEFFREY M. KOLTUN**

*L.L.M. in Taxation
Florida Board Certified in
Wills, Estates and Trusts

**Also admitted in Ohio
and Kentucky

July 9, 2010

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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

EBSA/PUBLIC DISCLOSURE
2010 JUL 16 AM 7:49

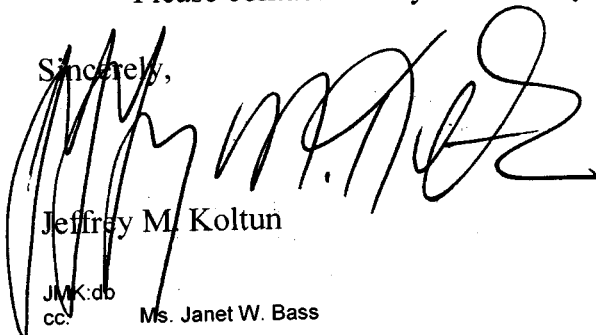
Dear Sir or Madam:

Pursuant to Labor Regulation §2520.104-23, the following information is provided with respect to the pension plan described below, and is intended to satisfy the reporting and disclosure requirements of Part I of Title I of the Employee Retirement Income Security Act of 1974, as amended:

1. The name and address of the employer maintaining the plan is Florida Sheriffs Youth Ranches, Inc., Post Office Box 2000, Boys Ranch, Florida 32604.
2. The employer identification number assigned to the employer by the Internal Revenue Service is 23-7303117.
3. The employer maintains an unfunded deferred compensation plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
4. The employer maintains one (1) unfunded pension plan providing deferred compensation benefits for a select group of management or highly compensated employees. There is one (1) employee in the plan.

Please contact me if you have any questions or need additional information.

Sincerely,



Jeffrey M. Koltun

JMK:db
cc:

Ms. Janet W. Bass

Kane and Koltun,
Attorneys at Law
557 North Wymore Road
Suite 100
Maitland, Florida 32751

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