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March 3, 1997

*BOARD CERTIFIED TAX LAWYER
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RETURN RECEIPT REQUESTED

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5/16/17 11:12:00

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

Re: Top Hat Plan Filing - Deferred Compensation Plan for Practical Systems, Inc.
Our File No. 2450.96-9178

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.

1. Practical Systems, Inc. (the "Employer") maintains a plan of deferred compensation in the form of the Practical Systems, Inc. Deferred Compensation Plan Number One (the "Plan").
2. The address of the Employer is 11617 Prospect Road, Odessa, Florida 33556.
3. The Employer's tax identification number is 59-1346745.
4. The Employer maintains the Plan primarily for the purpose of providing deferred compensation for a select group of key management or highly compensated employees.
5. The number of employees in the Plan is 1.

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

Sincerely,



R. Dennis Tweed

RDT/ss/467068

cc: June E. Jankura
Robert V. Grieb, CPA
Steven A. Williams, Esquire