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**Florida Workers Compensation
Joint Underwriting Association, Inc.**

P.O. Box 48957, Sarasota, FL 34230-5957
• Tel (941) 378-7400 • Fax (941) 378-7405 • www.fwcjua.com

June 1, 2015

U.S. Department of Labor
Employee Benefits Security Administration
Top Hat Plan Exemption
200 Constitution Avenue NW, N-1513
Washington, DC 20210

RE: FILING OF TOP HAT PLAN NOTICE

Dear Sir or Madam:

The following information is provided pursuant to the top-hat exemption contained in Department of Labor Regulation section 2520.104-23:

1. The name and address of the Company is:
Florida Workers' Compensation Joint Underwriting Association, Inc.
6003 Honore Ave.
Suite 204
Sarasota, FL 34238
2. The Company's Federal EIN is 59-3213885.
3. The Company maintains the following plan for the purpose of providing deferred compensation for a select group of highly compensated employees: Florida Workers' Compensation Joint Underwriting Association, Inc. 457(f) Plan. There are currently 3 participants covered by the Plan.
4. The Company does not maintain any other top-hat plans at this time. If the Company adopts any additional top-hat plans in the future, this notice is also intended to cover such plans.

A copy of the plan(s) agreement(s) will be made available to the Department of Labor upon request.

Sincerely,

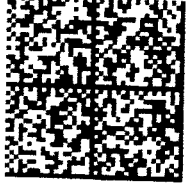
Laura S. Torrence
Executive Director & Secretary

c: Claude Revels, *Board Governor*
Tom Maida, *General Counsel*
Andy Gray, *Thomas Howell Ferguson*

BOARD OF GOVERNORS: Charlie Clary, *Chair*; Dan Dannenhauer, *Vice Chair*;
Tom Koval; Claude Revels; Raquel Rodriguez; Steve Solomon; Brett Stiegel; James Ward

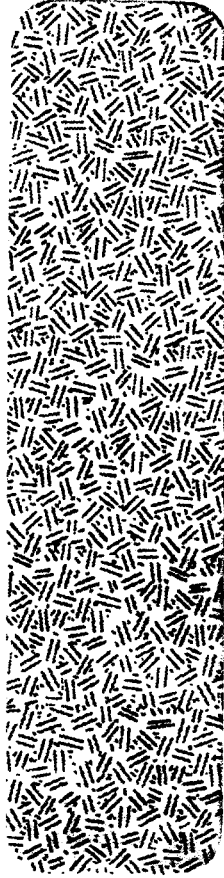
**FLORIDA WORKERS' COMPENSATION JOINT
UNDERWRITING ASSOCIATION, INC.**

P.O. BOX 48957
SARASOTA, FL 34230



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