

AKERMAN, SENTERFITT & EIDSON, P. A.

ATTORNEYS AT LAW

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2520032034605

December 29, 1992

VIA EXPRESS MAIL

Pension and Welfare Benefits Administration
Post Office Box 75212
Washington, D.C. 20013-5212

Re: Top Hat Plan

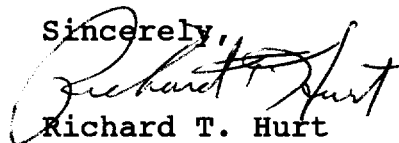
Dear Sir or Madam:

Pursuant to DOL Regulation Section 2520.104-23 and DOL News Release 92-158, this is to inform you that Akerman, Senterfitt & Eidson, P.A. (EIN 59-3117860) maintains an unfunded plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The plan was previously maintained by the Florida partnership, Akerman, Senterfitt & Eidson (EIN 59-0658622), the predecessor to Akerman, Senterfitt & Eidson, P.A., which continued the benefits accrued under the partnership's plan. Currently, there is only one plan which has 27 employees participating in the plan.

This letter is intended to be the statement filed with the Secretary of Labor pursuant to DOL Regulation Section 2520.104-23(b)(1) to satisfy the alternate form of compliance with the reporting and disclosure requirements of Part 1 of the Employee Retirement Income Security Act of 1974.

Pursuant to DOL News Release 92-158, as extended by the Pension and Welfare Benefits Administration's notice published in the Federal Register on September 21, 1992, enclosed is a check in the amount of \$1,000.00 payable to the U.S. Department of Labor.

Sincerely,


Richard T. Hurt

RTH:firm

enclosure

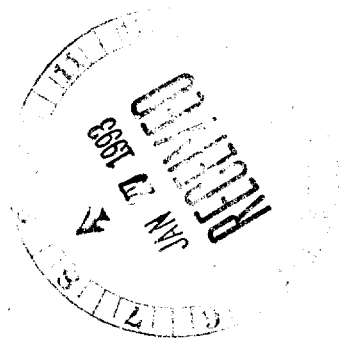
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AKERMAN, SENTERFITT & EIDSON, P.A.
ORLANDO, FLORIDA

115604

Vendor Number V007507
U.S. DEPARTMENT OF LABOR

Check Number 115604
Check Date 12/29/92

INVOICE	DATE	AMOUNT	INVOICE	DATE	AMOUNT
	12/29/92	1,000.00			

DOJ FILING FEE FOR P/S PLAN PER
BRAD HOBBS

AMOUNT OF CHECK 1,000.00