

SECURITIES AND EXCHANGE COMMISSION

FORM RW

Registration withdrawal request

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SUMMIT HOLDING SOUTHEAST INC

CIK: **1027287** | IRS No.: **593409855** | State of Incorporation: **FL** | Fiscal Year End: **0331**
Type: **RW** | Act: **NE** | File No.: **000-21933** | Film No.: **97554040**
SIC: **6411** INSURANCE AGENTS, BROKERS & SERVICE

Mailing Address
2310 A-Z PARK ROAD
LAKELAND FL 33801

Business Address
2310 A-Z PARK ROAD
LAKELAND FL 33801
9416656060

[SUMMIT HOLDING SOUTHEAST LETTERHEAD]

March 9, 1997

Ms. Shelley E. Parratt, Assistant Director
Securities and Exchange Commission
Division of Corporation Finance
Room 7156, Stop 7-6
Judiciary Plaza
450 5th Street, N.W.
Washington, D.C. 20549

Re: Summit Holding Southeast, Inc. -- Registration Statement on
Form 8-A - File No. 000-21933

Dear Ms. Parratt:

Summit Holding Southeast, Inc. hereby withdraws the Registration
Statement on Form 8-A that was filed January 8, 1997.

Very truly yours,

/s/ William B. Bull

William B. Bull