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August 22, 2003

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Elaine L. Chao, Secretary of Labor
Top Hat Plan Exemption
Pension and Welfare Benefits Administration
U.S. Department of Labor
200 Constitution Ave., NW, Room N-5644
Washington, DC 20210


Reference: Jardon & Howard Technologies, Incorporated
EIN: 59-3033129
Section 2520.104-23 Compliance

Secretary Chao:

In accordance with Section 2520.104-23 of Title 29 of the Code of Federal Regulations, the undersigned, on behalf of JARDON & HOWARD TECHNOLOGIES, INCORPORATED, a Florida corporation (the "Employer"), with principal offices located at 13501 Ingenuity Drive, Suite 300, Orlando, FL 32826, hereby declares that the Employer maintains a single pension plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees (the "Plan"). The number of employees in the Plan is seven (7).

The Employer will furnish to the Secretary, upon request, the Plan documents.

Sincerely,
JARDON AND HOWARD TECHNOLOGIES, INC.



James E. Jardon, II
President and CEO

■ Jardon and Howard Technologies, Inc.
One Resource Square
13501 Ingenuity Drive, Suite 300
Orlando, FL 32826
407.381.7797 fax 407.381.0017
www.jht.com