

Leighton McGinn

2520043385232

DESIGN BUILD • CONSTRUCTION MANAGEMENT • GENERAL CONTRACTOR • PROGRAM MANAGEMENT

January 20, 2005

VIA CERTIFIED MAIL

Nonqualified Plan Exemption
Employee Benefits Security Administration
U. S. Department of Labor, Room N-5644
200 Constitution Avenue, N.W.
Washington, DC 20210

Re: Performance Share Agreement

Dear Sir/Madam:

In accordance with 29 CFR 2520.104-23, on behalf of the Leighton McGinn Company, we hereby provide you with the information set forth below:

Name and Address of Employer

Leighton McGinn Company
8049 Monetary Drive, Suite D-1
Riviera Beach, Florida 33404

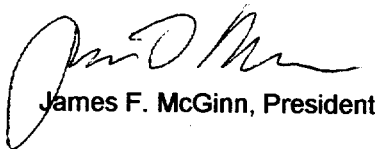
Employer's Taxpayer Identification Number
#65-0352005

Required Declaration

The Employer sponsors the Performance Share Agreement ("Plan"), which has the effect of deferring compensation for a select group of management or highly compensated employees. Benefits are paid out of the general assets of the Employer. Currently, The Leighton McGinn Company maintains one nonqualified plan. There is currently one employee eligible to participate or actually participating in the plan. This Plan's effective date is January 20, 2005.

If you have any questions about this matter, please contact the undersigned.

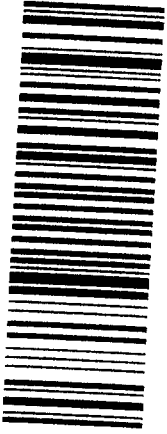
Sincerely,



James F. McGinn, President

Leighton McGinn

8049 Monetary Drive, Suite D-1
Riviera Beach FL 33404



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