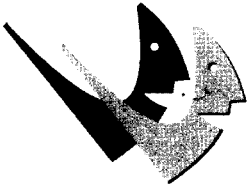


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**WIGINTON**

C O R P O R A T I O N

**It's The People.**

U.S. DEPARTMENT OF LABOR  
DIVISION OF EMPLOYMENT  
STANDARD EMPLOYMENT PRACTICES

255 Primera Boulevard  
Suite 230  
Lake Mary, FL 32746

05 DEC 22 AM 11:33

(407) 585-3200  
Fax (407) 585-3280  
www.wiginton.net

**TOP HAT NOTICE**

TO: Top Hat Plan Exemption  
Employee Benefits Security Administration  
Room N-1513  
U.S. Department of Labor  
200 Constitution Avenue, N.W.  
Washington D.C. 20210

FROM: Wiginton Corporation  
255 Primera Boulevard, Suite 230  
Lake Mary, FL 32746  
E.I.N. # 59-1161350

Wiginton Corporation (the "Employer") hereby declares that the Employer maintains a non-qualified plan of deferred compensation known as the Supplemental Executive Retirement and Retention Plan (that was adopted by the Employer as of September 1, 2005) (the "2005 SERRP") for a select group of management or highly compensated employees. As of the date of this Top Hat Notice, twenty-four (24) employees were participants in the 2005 SEERP.

Copies of the 2005 SERRP will be provided to the Secretary upon request.

Dated: December 14, 2005

Wiginton Corporation

By:   
Donald G. Wiginton  
Chief Executive Officer

Mailed "Certified Mail, Return Receipt Requested" on December 14, 2005.



255 Primera Blvd. • Suite 230  
Lake Mary, FL 32746

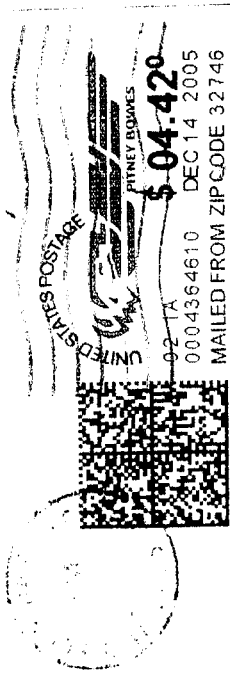
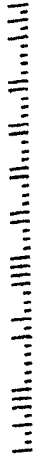


PLACE STICKER AT TOP OF ENVELOPE TO THE RIGHT  
OF THE RETURN ADDRESS, FOLD AT DOTTED LINE



7002 2410 0005 1532 5425

20210+0000



0004364610 DEC 14 2005  
MAILED FROM ZIP CODE 32746  
\$ 04.42<sup>00</sup>

Top Hat Plan Exemption  
Employee Benefits Sæurity Administration  
Room N-1513  
U.S. Department of Labor  
200 Constitution Avenue, N.W.  
Washington D.C. 20210