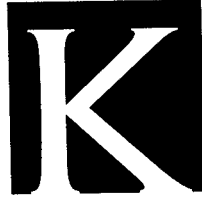


Michael L. Kreager
mkreager@kreagerlaw.com

Board Certified Tax Law
Texas Board of Legal Specialization

James S. Cheslock
jcheslock@kreagerlaw.com

Allen D. Ewald
aewald@kreagerlaw.com



KREAGER
LAW FIRM

Mary R. Rowe
mrowe@kreagerlaw.com

Aaron D. Hendley
ahendley@kreagerlaw.com

Quinn D. Baker
qbaker@kreagerlaw.com

7373 Broadway, Ste 500 • San Antonio, TX 78209
Tel 210.829.7722 • Fax 210.821.6672 www.kreagerlaw.com

June 14, 2012

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue NW
Washington, DC 20210

via CMRRR#71174622317020000241

2012 JUN 19 PM 2:05

EB&A/PJ&L/D/010010

RE: Top hat filing for SEACO National Corporation 2012 Deferred
Compensation Plan for Pete Cooper

Dear Sir or Madam:

SEACO National Corporation (the "Company") is filing this notice on the SEACO National Corporation 2012 Deferred Compensation Plan for Pete Cooper (the "Plan") pursuant to 29 C.F.R. § 2520.104-23. The Company maintains the Plan primarily for the purpose of providing deferred compensation for one highly compensated employee. The Plan currently covers one (1) employee. The Company sponsors no other such plans.

The Company's address is 8005 Second Flag Drive, Austell GA 30168-7656, and the Company's Employer Identification Number is 58-1478160.

Sincerely,

Quinn D. Baker

QDB/jon

cc: Greg Judge (via email)
Ryan Judge (via email)



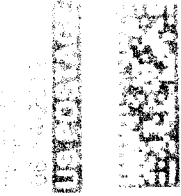
7373 Broadway, Ste 500
San Antonio, TX 78209

CERTIFIED MAIL



7117 4622 3170 2000 0241

PS Form 3800, 8/2002



305.75



04110215211

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue NW
Washington, DC 20210

