

BILGIN, INC.
1501 VISCAYA PKWY.
SUITE 2
CAPE CORAL, FL 33990

RETURN RECEIPT REQUESTED

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
U.S. Department of Labor
Room N-5644
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Re: Deferred Compensation Plan for Select Management or
Highly Paid Employees Reporting Exemption Registration
DOL Reg. 2520.104-23(b)

To Whom It May Concern:

The undersigned employer maintains the plan described in this letter primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Copies of plan documents for the plans will be provided to the Department of Labor upon request.

The deferred compensation plan listed below provides benefits which are either (a) paid as needed solely from the general assets of the employer or (b) provided exclusively through insurance contracts or policies, the premiums for which are paid directly by the employer from its general assets and issued by an insurance company or similar organization qualified to do business in the State of Florida.

1. The name of the Employer is: Bilgin, Inc., a Florida corporation.
2. The mailing address of the Employer is: 1501 Vizcaya Pkwy, Suite 2, Cape Coral, Florida 33990.
3. The Employer's Employer Identification Number ("EIN") is: 59-2181765.
4. The number of plans and the number of participants in each plan are: One (1) plan covering one (1) employee (Jon R. Luedtke, the employer's President).

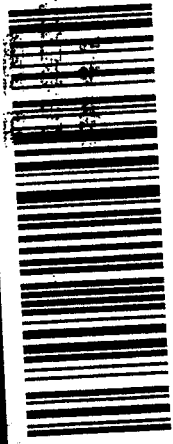
Bilgin, Inc., a Florida corporation

By:


Jon R. Luedtke, President

GREEN SCHOENFELD & KYLE
1380 ROYAL PALM SQUARE BOULEVAR
FORT MYERS, FLORIDA 33919

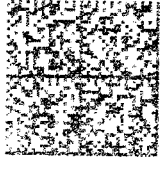
PLACE STICKER AT TOP OF ENVELOPE TO THE RIGHT
OF THE RETURN ADDRESS. FOLD AT DOTTED LINE
CERTIFIED MAIL



7013 2630 0001 8315 9870

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REGISTERED MAIL

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