

AMERICAN EAGLE OUTFITTERS

April 30, 2005

REGISTERED MAIL; RETURN RECEIPT REQUESTED

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

2520052092969

Re: Alternative Method of Compliance under DOL Reg. Section 2520.104-23

Dear Sir or Madam:

The purpose of this letter is to comply with the "Alternative Method of Compliance" for reporting and disclosure (as set forth in DOL Reg. Section 2520.104-23) with respect to the Deferred Compensation Plan (the "Plan") established by American Eagle Outfitters, a Delaware corporation (the "Company").

In accordance with that Section, we provide you with the following:

1. Name and Address of the Company.

American Eagle Outfitters, Inc.
150 Thorn Hill Drive
Warrendale, PA 15086

2. Employer Identification No.

13-2721761

3. Declaration.

The Company established, January 1, 2005, the Plan, which is maintained primarily for the purpose of providing deferred compensation for a select group of management and/or highly compensated employees of the Company. Currently, 74 employees and/or directors participate in the Plan.

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4. Documents.

With respect to the Plan, the Company will provide to the Secretary of Labor, upon request, copies of the Plan documents, if any, that are required by Section 104 (a) (1) of the Employee Retirement Income Security Act of 1974 to be filed with the Secretary of Labor.

Enclosed is a copy of this letter, which we ask that you date-stamp and return to us in the enclosed, self-addressed and stamped envelope.

Should have any questions about this letter, please do hesitate to contact us at the above address.

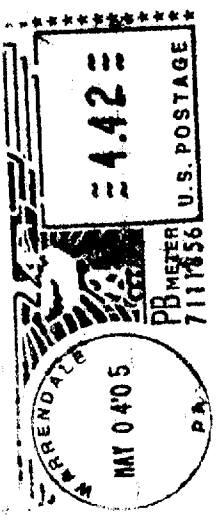
Sincerely,

A handwritten signature in cursive script, appearing to read "Neil Bulman" followed by a flourish.

Neil Bulman
Vice President- General Counsel
American Eagle Outfitters, Inc.

cc: David Fisher, Clark Consulting

07/12



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