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ALAN L. GLAZNER, ESQ.

ATTORNEY AT LAW

11 Commerce Drive  
Cranford, New Jersey 07016  
Tel: (908) 272-1544  
Fax: (908) 272-1731

Member New Jersey  
and New York Bars  
E-Mail: GLAZNERLAW@AOL.COM

October 5, 2006

CERTIFIED MAIL, R.R.R.

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

06 OCT 10 PM 3:02

Re: Supplemental Retirement Plan to The Capital Accumulation Plan  
of Global Aerospace, Inc.

Gentlemen:

Pursuant to Reg. Sec. 2520.104-23, this letter constitutes notice of compliance with the alternative reporting and disclosure requirements of Title I of the Employee Retirement Income Security Act for an unfunded pension plan maintained by an employer for a select group of management or highly compensated employees.

The following information is furnished as required pursuant to Reg. Sec. 2520.104-23(b)(1):

Employer: Global Aerospace, Inc.  
Address: 51 John F. Kennedy Parkway  
Short Hills, New Jersey 07078  
EIN #: 22-3259042

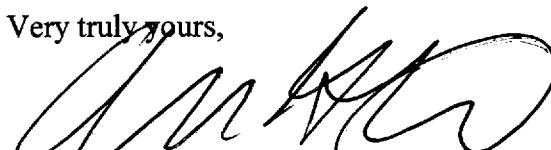
You are hereby notified that this Employer maintains one (1) plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, as follows:

Plan Name: Supplemental Retirement Plan to The Capital Accumulation Plan of Global Aerospace, Inc.

Number of Employees: 2

Please contact the undersigned if you require any further information.

Very truly yours,



ALAN L. GLAZNER, ESQ.

ALG/bn

cc: John Kelly, Sr. V.P., CFO

Alan L. Glazner  
Attorney at Law  
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Cranford, New Jersey 07016

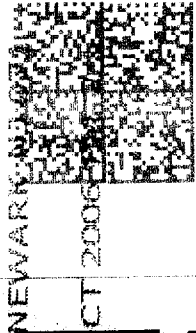
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RETURN RECEIPT REQUESTED

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