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April 24, 2008

Certified Mail, Return Receipt Requested

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

Gentlemen:

In accordance with Department of Labor Reg. Sec. 2520.104-23, Cubic Corporation, located at 9333 Balboa Avenue, San Diego, CA 92123 and assigned EIN 95-1678055 by the Internal Revenue Service, hereby declares that it maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The name of the plan and the number of employees covered under such plan is as follows:

<u>Name of Plan:</u>	<u>Number of Participating Employee(s):</u>
Cubic Corporation 2005 Deferred Compensation Plan, as adopted February 26, 2008	13

Respectfully submitted,

A handwritten signature in black ink, appearing to read "Mark A. Harrison".

Mark A. Harrison  
Vice President, Corporate Controller



P.O. Box 85587  
San Diego, CA 92186-5587

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