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December 30, 2008

- Civil Engineering
- Environmental Engineering
- Transportation Planning & Engineering
- Pavement Management
- Land Planning
- Ecological Services
- Surveying & Mapping
- Construction Management
- GIS Mapping
- Landscape Architecture #LC26000183

Alternative Reporting and Disclosure Statement
 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

The following corporation hereby supplies the following information pursuant to Department of Labor Regulations Section 2520.104-23:

Name and Address of Employer:

King Engineering Associates, Inc.
 4921 Memorial Highway
 Suite 300
 Tampa, FL 33634

Employer Identification Number: 59-1782900

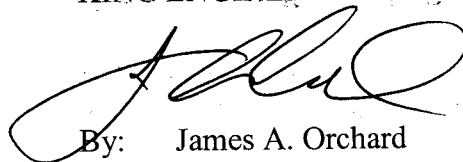
The Employer identified above maintains the following plan(s) for a select group of management or highly compensated employees:

Name of Plan: King Split Dollar Life Insurance Plan

Number of Participants: 2

Very truly yours,

KING ENGINEERING ASSOCIATES, INC.



By: James A. Orchard

4921 Memorial Highway
 One Memorial Center
 Suite 300
 Tampa, Florida 33634

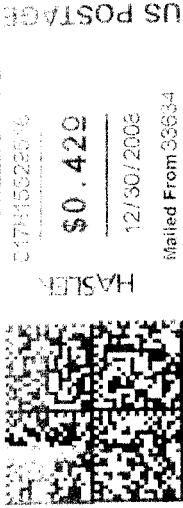
Title: Chief Financial Officer

Date: December 30, 2008

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 www.kingengineering.com

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