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Emergency Technology, Inc.
P.O. Box 206
3900 Central Parkway
Hudsonville, MI 49426

January 5, 2009

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

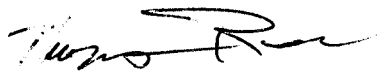
RE: Top Hat Alternative Method of Reporting

Ladies and Gentlemen:

Pursuant to Department of Labor Regulation 2520.104-23, Alternative Method of Compliance for Pension Plans for Certain Selected Employees, the following information is furnished:

1. Name and Address of Employer: Emergency Technology, Inc.
P.O. Box 206
3900 Central Parkway
Hudsonville, MI 49426
2. Employer Identification Number: 38-2739208
3. The employer maintains a plan or plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
4. Currently there is one such plan, with 12 employees anticipated to participate in the plan.

Very truly yours,

By: 
Thomas Roe, Chief Financial Officer


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