



**American
Engineering &
Development
Corporation**

2520092100224

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April 14, 2009

**Certified Mail - Return Receipt Requested,
Number: 7001 2510 0006 2996 1519**

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

Re: American Engineering & Development Corp. (the "Corporation")

Dear Sir/Madam:

This letter constitutes the statement of the Corporation required under Department of Labor Regulations Section 2520.104-23, which provides the alternative reporting requirement that applies to top-hat pension plans.

Please be advised of the following:

1. Employer information:

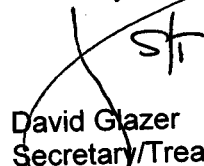
American Engineering & Development Corp.
11765 West Okeechobee Road
Hialeah, FL 33018
Employer identification number: 59-1480029

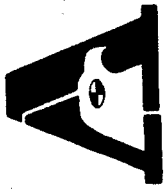
2. The Corporation maintains the Supplemental Retirement Plan for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

3. The Corporation maintains one such plan for the benefit of eight employees.

Please process this statement accordingly and contact me if additional information is needed.

Sincerely,


David Glazer
Secretary/Treasurer



**American
Engineering &
Development
Corporation**

11765 WEST OKEECHOBEE ROAD
HIALEAH GARDENS, FLORIDA 33018

CERTIFIED MAIL



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EMPLOYEE BENEFITS SECURITY ADMINISTRATION
ROOM N-1513
U.S. DEPARTMENT OF LABOR
200 CONSTITUTION AVENUE NW.
WASHINGTON, DC 20210

