



November 16, 2010

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BY CERTIFIED MAIL NO. 7009 0820 0001 8352 8038
RETURN RECEIP REQUESTED

United States Department of Labor
Employee Benefits Security Administration
Top Hat Plan Exemption
200 Constitution Ave., N.W., Ste N-1513
Washington, D.C. 20210

Re: M. J. Engineering and Land Surveying, P. C.
Supplemental Executive Retirement Plan

Dear Sir or Madam:

In accordance with Department of Labor Regulation § 2520.104-23, this letter will service as the alternative method of compliance with the reporting and disclosure requirements of Part I of Title I of the Employee Retirement Income Security Act of 1974, as amended, for a pension plan for a select group of management or highly compensated employees.

1. M. J. Engineering and Land Surveying, P.C., a New York corporation, (the "Sponsor") maintains and sponsors the M. J. Engineering and Land Surveying, P.C. Supplemental Executive Retirement Plan (the "Plan").
2. The address of the Sponsor is 1533 Crescent Road, Clifton Park, NY 12065.
3. The employer identification number assigned by the Internal Revenue Service to the Sponsor is 14-1610087.
4. The Sponsor declares it maintains the following plan primarily for the purposes of providing deferred compensation for a select group of management or highly compensated employees: the Plan.
5. There are seven (7) employees participating in the Plan.

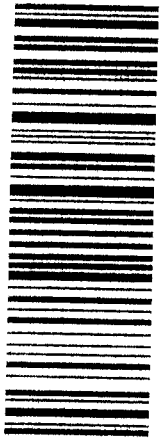
Very Truly Yours,

Michael D. Panichelli, P.E.
Executive Vice President



M.J. Engineering and Land Surveying, P
1533 Crescent Road
Clifton Park, NY 12065

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