



01 October 2011

**BY CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
200 Constitution Avenue
Washington, D C 20210

EBSA/PUBLIC DISCLOSURE
2011 OCT 17 PM 2:44

RE: Supplemental Executive Retirement Plan

Dear Sir or Madam:

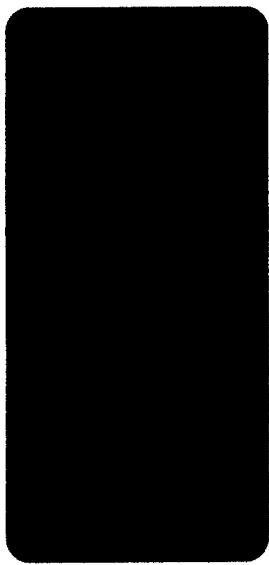
In accordance with Department of Labor Regulation § 2520.104-23, this letter will service as the alternative method of compliance with the reporting and disclosure requirements of Part I of Title I of the Employee Retirement Income Security Act of 1974, as amended, for a pension plan for a select group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

1. Sponsoring Employer Name: Tactical Engineering & Analysis, Inc.
2. Address: 6050 Santo Road, Suite 250
San Diego, CA 92131
3. The employer identification number assigned by the Internal Revenue Service to the Sponsor is 33-0830317.
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 five(5) employees currently participating in the Plan.

Respectively,

Lawrence Massaro
Vice President
Tactical Engineering & Analysis, Inc.

Excellence in Engineering



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REQUESTED**

TOP HMT PLAN EXEMPTION
EMPLOYEE BENEFITS SECURITY ADMINISTRATION
Room N-1513
200 CONSTITUTION AVE
WASHINGTON, DC 20210

7011 0470 0001 0920 8871



CERTIFIED MAIL™
PLACE STICKER AT TOP OF ENVELOPE TO THE RIGHT
OF THE RETURN ADDRESS, FOLD AT FOLDED LINE



**Tactical Engineering
& Analysis, Inc.**

6050 Santo Road, Suite 250
San Diego, CA 92124

