

U.S. DEPT. OF LABOR  
EEO/ADA/PUBLIC DISCLOSURE  
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September 12, 2005

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

Re: Regulation 2520.104-23 Compliance  
Retro Elevator Corp. EIN: 59-3404214

Dear Madam or Sir:

In accordance with Regulation 2520.104-23 of Title 29, the undersigned, on behalf of Retro Elevator Corp, a Florida Corporation (the "Employer"), with its principal offices located at 3241 118<sup>th</sup> Ave. N. St. Petersburg, Fl. 33710, hereby declares that the Employer maintains 2 pension plans primarily for the purpose of deferred compensation for a select group of management or highly compensated employees (the "Plan"). The total number of employees in the Plans is three [3].

The Employer will furnish to the U.S. Department of Labor, upon request, the Plan documents.

Sincerely,

AMNON MEELOV / PRES.

