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October 28, 2014

*Via Certified Mail – Return Receipt Requested*

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

Re: *Top Hat Plan Exemption*

Dear Secretary:

This firm represents MA Engineers, Inc., a California corporation (“Company”). The purpose of this letter is to provide alternative single filing compliance with the reporting and disclosure requirements regarding Non-Qualified Top Hat Plans under Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974, as amended (“ERISA”). Pursuant to DOL Regulation §2520.104-23(b), we provide the following:

1. Employer Name: MA Engineers, Inc.
2. Employer Address: 5160 Carroll Canyon Road  
Suite 200  
San Diego, California 92121
3. Employer EIN: 20-1537658
4. The Plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. Number of Plans: One (1)
6. Number of Employees in the Plan: Four (4) total

CERTIFIED SPECIALIST

\* Estate Planning, Trust & Probate Law  
\*\* Legal Malpractice Law  
\*\*\* Taxation Law

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Company will provide plan documents to the Secretary upon request as required by ERISA §104(a)(1).

Sincerely,



David P. Ruth, Esq.  
SELTZER CAPLAN McMAHON VITEK  
a Law Corporation

cc: Lawrence S. Branton, Esq.  
Michael Akavan

**CERTIFIED MAIL™**



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