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February 18, 2016

2520160710111

VIA CERTIFIED MAIL

United States Department of Labor
Employee Benefits Security Administration
Top Hat Plan Exemption
200 Constitution Ave., NW, Suite N-1513
Washington, DC 20210

2016 FEB 23 PM 5:00

Re: Ruthann L. Omer Tandem Plan

Dear Sir or Madam:

In accordance with Department of Labor Regulation § 2529,104-23, this letter will serve as the alternative method of compliance with the reporting and disclosure requirements of Part 1 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. Gateway Engineers, Inc. (the "Sponsor"), a Pennsylvania S Corporation, maintains and sponsors the Ruthann L. Omer Tandem Plan ("Plan"). The Plan was adopted by the Sponsor effective on January 1, 2016.
2. The address of the Sponsor is:


400 Holiday Drive, Suite 300
Pittsburgh, PA 15220
3. The employer identification number assigned by the Internal Revenue Service to the Sponsor is 25-1006946.



4. The Sponsor declares it maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly-compensated employees.
5. There is one (1) employee participating in the Plan.
6. A copy of the Plan document is attached.

If you have any questions or comments concerning the Plan or this letter, please do not hesitate to contact me.

Sincerely,

A handwritten signature in black ink, appearing to read 'MSW', followed by a long horizontal line extending to the right.

Mark S. Weis

MSW/rtr

Attachment

cc: Jason D. Jesso, PMP
Chief Executive Officer

We are required by Treasury Regulations to advise that this writing is not intended as a reliance opinion and cannot be used for purposes of avoiding IRS penalties.

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