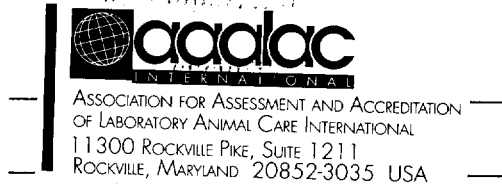


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This Sample Top-Hat Statement is to be Used Solely as a Guide for the Tax-Exempt Employer's Attorney.

Name of Tax-Exempt Employer: AAALAC INTERNATIONAL

Address of Tax-Exempt Employer:



E.I.N.:

36-2549660

Top-Hat Statement

By Plan Administrator

AAALAC INT (the "Employer"), hereby declares that the purpose of the 457(b) Deferred Compensation Plan of AAALAC (the "Plan") is to provide deferred compensation primarily for a select group of management and highly compensated employees. The number of employees covered under the Plan is 6. In addition, the Employer, maintains 0 unfunded top-hat plans described in Department of Labor Regulation Section 2520.104-23(b). The number of employees covered under such plans is 0.

Date: December 30, 2004

By: Jacob K Messinger, MBA, CPA

Title: FINANCIAL MANAGER
(On Behalf of the Plan Administrator)

The attached sample top-hat statement is to be used solely as a guide for the tax-exempt employer's attorney in connection with its 457(b) plan.

A statement should be filed on a one-time basis within 120 days following adoption of the plan. The statement should be filed with the Department of Labor at the following address:

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, NW
Washington, D.C. 20210



11300 Rockville Pike
 Suite 1211
 Rockville, Maryland 20852-3035



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 200 Constitution Avenue, NW
 Washington, D.C. 20210

ASSOCIATION FOR ASSESSMENT AND ACCREDITATION
 OF LABORATORY ANIMAL CARE INTERNATIONAL

