DEPT. OF LABOR
DISCLOSURE
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U.S. DEPT OF LABOR

2520060620275

Alternative Reporting and Disclosure Statement
for Unfunded Nonqualified Deferred Compensation
Plans for Certain Selected Employees

To: Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

This statement is being provided pursuant to Department of Labor Regulation §2520.104-23 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 for unfunded or insured pension plans for a select group of management or highly-compensated employees. In accordance with said Regulation, Abt Associates Inc. is providing the following information:

Employer Name and Address:	Abt Associates Inc. 55 Wheeler Street Cambridge, Massachusetts 02138
Employer Identification No.:	04-2347643
Number of Plans:	One
Name of Plan:	Stock Appreciation Rights Plan
Number of Participants:	Six

Abt Associates Inc. maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management and highly-compensated employees.

Please acknowledge receipt of this notice by stamping or signing the enclosed copy of this notice and returning it to me in the enclosed envelope.

Dated: October 31, 2000

ABT ASSOCIATES INC.

By: _____
David L. Loeser
Vice President and
Chief Financial Officer

for your internal use
on airbill.

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2 Your Internal Billing Reference 210 6

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To "HOLD" at FedEx location, print FedEx address. We cannot deliver to P.O. boxes or P.O. ZIPs. Dept/Floor/Suite/Room

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4a Express Package Service Delivery commitment may be later in some areas.

- FedEx Priority Overnight — Next business morning
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* FedEx Envelope/Letter Rate not available. Minimum charge: One-pound rate

4b Express Freight Service Delivery commitment may be later in some areas. Packages over 150 lbs.

- FedEx 1Day Freight* — Next business day
- FedEx 2Day Freight — Second business day
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* Call for Confirmation: * Declared value limit $500

5 Packaging

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- [ ] Other Pkg. Includes FedEx Box, FedEx Tube and customer pkg.

6 Special Handling Include FedEx address in Section 3.

- SATURDAY Delivery — Available for FedEx Priority Overnight and FedEx 2Day to select ZIP codes
- SUNDAY Delivery — Available for FedEx Priority Overnight to select ZIP codes
- HOLD Weekday at FedEx Location — Not available with FedEx First Overnight
- HOLD Saturday at FedEx Location — Available for FedEx Priority Overnight and FedEx 2Day to select locations

Does this shipment contain dangerous goods? One box must be checked.

- [ ] No
- [ ] Yes — As per attached Shipper's Declaration
- [ ] Yes — Shipper's Declaration not required
- [ ] Dry Ice, UN 1845, ____ kg

Dangerous Goods cannot be shipped in FedEx packaging. Cargo Aircraft Only

7 Payment Bill to: Enter FedEx Acct. No. or Credit Card No. below

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- [ ] Third Party
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Obtain Recip. Acct. No.

Total Packages	Total Weight	Total Charges
		Credit Card Auth.

†Our liability is limited to $100 unless you declare a higher value. See the current FedEx Service Guide for details.

8 Release Signature Sign to authorize delivery without obtaining signature.

By signing you authorize us to deliver this shipment without obtaining a signature and agree to indemnify and hold us harmless from any resulting claims.

Questions? Call 1-800-Go-FedEx (1-800-463-3339)
Visit our Web site at www.fedex.com

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