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U.S. DEPARTMENT OF LABOR  
OFFICE OF DISCLOSURE

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October 24, 2005

Secretary of Labor  
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 Statement

To Whom It May Concern:

In accordance with Department of Labor Regulations Section 2520.104-23(b), the following statement is being filed as an alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974 for unfunded plans maintained by an employer for a select group of management or highly compensated employees on behalf of:

The Association of Trial Lawyers of America, A Corporation  
1050 31<sup>st</sup> Street, N.W.  
Washington, D.C. 20007  
EIN: 04-2114561

Declaration:

The Association of Trial Lawyers of America, A Corporation maintains the Executive Nonqualified Deferred Compensation Plan for Jon Haber and The Association of Trial Lawyers of America Supplemental Employee Retirement Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. One (1) employee participates in the Executive Nonqualified Deferred Compensation Plan for Jon Haber and two (2) employees participate in The Association of Trial Lawyers of America Supplemental Employee Retirement Plan.

The Leonard M. Ring  
Law Center

1050 31st Street, NW  
Washington, DC  
20007-4499

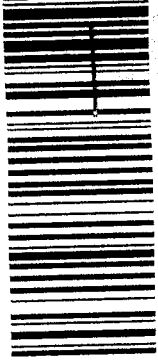
202-965-3500  
www.atla.org

Sincerely,

Michael S. Starr  
General Counsel

**SANDERS, SCHNABEL & BRANDENBURG, P.C.**  
900 SEVENTEENTH STREET, N.W., SUITE 900  
WASHINGTON, D.C. 20006-2501

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