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KING & SPALDING

1180 Peachtree Street, N.E.
Atlanta, GA 30309-3521
Telephone: (404) 572-4600
FAX: (404) 572-5100
E-Mail: www.kslaw.com

Donna C. Burchfield
Telephone: (404) 572-4772
FAX: (404) 572-5130
E-Mail: dburchfield@kslaw.com

August 15, 2006

VIA CERTIFIED MAIL
RETURN RECEIPT REQUESTED

Top Hat Plan Exemption
Employee Benefit Security Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, DC 20210

**Re: Top Hat Plan Exemption
American National Standards Institute, Inc.
25 West 43rd Street
New York, NY 10036
EIN: 13-1635253**

06 AUG 24 AM 1:48

Dear Sir or Madam:

We are submitting this letter on behalf of our client, American National Standards Institute, Inc. ("ANSI"), to inform you (in accordance with DOL Reg. § 2520.104-23) that on July 31, 2006 ANSI adopted the Supplemental Executive Retirement Plan for Saranjit (Joe) Bhatia ("SERP"), effective January 1, 2006. The SERP was designed primarily for the purpose of providing deferred compensation for a select management employee of ANSI. The SERP covers one participant.

ANSI will provide a copy of the SERP to the Secretary of Labor upon request.

Very truly yours,

Donna C. Burchfield

DCB/lfc

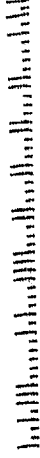
cc: Ms. Patricia Griffin
Ms. Margaret Jensen

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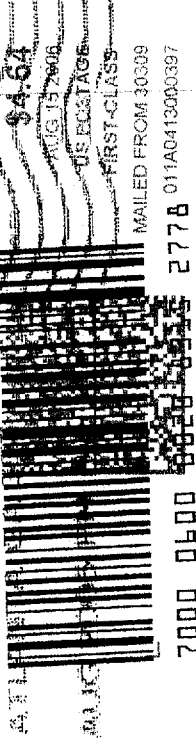
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