

EBSA/PUBLIC DISCLOSURE

2010 DEC -8 PM 1:56



December 2, 2010

U.S. Department of Labor
Employee Benefits Security Administration
Top Hat Plan Exemption
200 Constitution Avenue, N.W., Suite N-1513
Washington, D.C. 20210

Abel
2 Corporate Drive
Cranbury, NJ 08512-3604

t: 609-860-0400
f: 609-860-0440
Toll Free: 800-400-1968
www.ThinkAbel.com

Dear Sir/Madam:

We hereby provide the following information pursuant to U. S. Department of Labor Regulations Section 2520.104-23:

Name and Address of Employer:

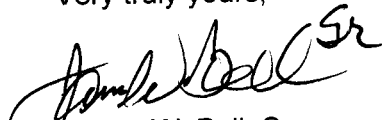
Abel PEO Services Inc.
2 Corporate Drive
Cranbury, NJ 08512

Employer Identification Number: 22-3163382

The employer identified above maintains the following plan(s) for a select group of management or highly compensated employees:

Abel Deferred Compensation Plan

Very truly yours,

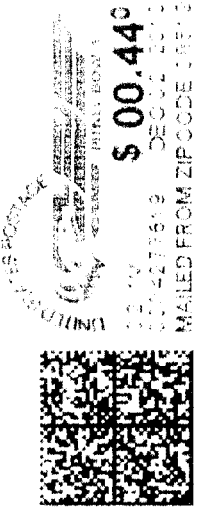


James W. Bell, Sr.
President

/p



2 Corporate Drive
Cranbury, NJ 08512-3604



U.S. Department of Labor
Employee Benefits Security Administration
Top Hat Plan Exemption
200 Constitution Avenue, N.W., Suite N-1513
Washington, D.C. 20210

