



O'Connor Davies Munns & Dobbins, llp

ACCOUNTANTS AND CONSULTANTS
EBSA/PUBLIC DISCLOSURE

2520111670106

2011 FEB 23 PM 1:40

February 17, 2011

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: 457(b) Deferred Compensation Plan -Abilities. Inc.

Dear Secretary:

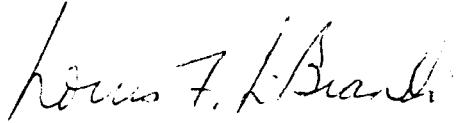
Pursuant to Section 2520.1 04-23 of the Department of Labor's Regulations, this letter will serve as notice that, with respect to the National Center for Disability Services d/b/a Abilities! 457(b) Nonqualified Deferred Compensation Plan (the "Plan"), the undersigned intends to utilize the alternative form of compliance with the reporting and the disclosure requirements of Part I of Title I of the Employee Retirement Income Security Act of 1974 ("ERISA"), which alternative form of compliance is provided in the aforesaid Regulations Section.

Pursuant to Regulations Section 2520.1 04-23(b), the following information is provided:

1. Name and Address of Employer - Abilities!
201 ~~I~~U. Willets Road
Albertson, NY 11507-1599
2. Employer's Employer Identification Number -11-1814883
3. The Employer hereby declares that it maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
4. The Employer maintains the following plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The Plan covers 1 employee.

Pursuant to Regulations Section 2520.1 04-23(b)(2), the Employer will provide Plan Documents, if any, to the Secretary of Labor upon request as required by Section I 04(a)(1) of ERISA.

Very truly yours,

A handwritten signature in cursive script that reads "Louis F. LiBrandi".

Louis F. LiBrandi
Principal
O'Connor Davies Munns & Dobbins, LLP