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March 25, 2011

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Top-Hat Plan Exemption
PWBA
Room 1513
U.S. Department of Labor
200 Constitution Ave., NW
Washington, DC 20210

RE: Drumm Institute 457(b) Eligible Plan Top-Hat Plan Exemption Statement

Enclosed is a top-hat plan exemption statement from the Andrew Drumm Institute (the "Institute"), a tax-exempt organization, with respect to the eligible I.R.C. §457(b) plan adopted by the Institute on March 17, 2011.

Haynes Benefits PC
Attorneys at Law

By: 

Thomas C. Graves, Attorney at Law

cc: Larry N. Blick

March 17, 2011

TOP-HAT PLAN EXEMPTION STATEMENT

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U.S. Department of Labor
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Washington, DC 20210

Listed below is the required top-hat plan exemption statement pursuant to DOL Reg. §2520.104-23.

Employer Name: ANDREW DRUMM INSTITUTE
Address: 3210 Lee's Summit Road, Independence, MO 64055
Employer EIN: 44-0569643
Name of Plan: DRUMM INSTITUTE 457(b) ELIGIBLE PLAN

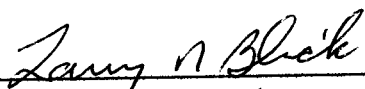
The Plan is maintained for a select management employee.

Number of Plans: One

Number of Employees in Plan(s): One

Please let us know if you need anything further.

ANDREW DRUMM INSTITUTE

By: 
Larry N. Blick, President

HAYNES

1650 NE Grand Avenue • Suite 201
Lee's Summit • MO • 64086

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