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April 28, 2011

Certified US Mail #7008 0500 0000 1948 3661
Return Receipt Requested

EBSA/PUBLIC DISCLOSURE
2011 MAY -3 PM 3:01

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

RE: Top Hat Plan Exemption Filing, American Bankruptcy Institute

Dear Employee Benefits Security Administration:

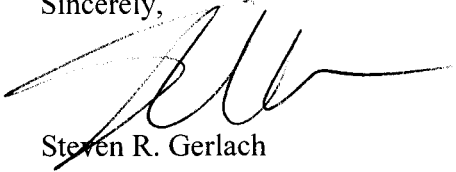
My firm represents the American Bankruptcy Institute with regard to the matter described herein. Effective January 1, 2011, the American Bankruptcy Institute adopted two plans qualifying for the so-called top hat exemption under ERISA § 201(2): (1) the American Bankruptcy Institute 457(b) Eligible Deferred Compensation Plan and (2) the American Bankruptcy Institute 457(f) Ineligible Deferred Compensation Plan for Samuel Gerdano. Pursuant to DOL Regs. § 2520.104-24(b), we provide you with the following information:

Employer's Name: American Bankruptcy Institute
Employer's Address: 44 Canal Center Plaza, Suite 400, Alexandria, VA 22314
Employer Identification Number: 52-1295453
Number of Plans: 2
Number of Employees in Each Plan: 1

The American Bankruptcy Institute maintains both plans primarily for the purpose of providing deferred Compensation for a select group of management or highly compensated employees.

April 28, 2011
Page 2 of 2

Sincerely,

A handwritten signature in black ink, appearing to read 'S. Gerlach', with a long horizontal flourish extending to the right.

Steven R. Gerlach

SRG/dls

cc: Robert Keach
Geoffrey Berman

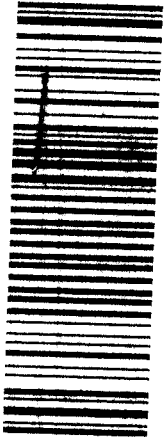
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2011 MAY -3 PM 4:42
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Top Hat Exemption
Employee Benefits Security Administration,
Room N-1513
U.S. Department of Labor
200 Constitution Avenue NW
Washington, D.C. 20210