

EBSA/PUBLIC DISCLOSURE

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April 4, 2011

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

**Re: Statement Filed under Section 2520.104-23
of the Department of Labor Regulations**

Dear Sir or Madam:

This letter constitutes a statement as described in Section 2520.104-23 of the Department of Labor Regulations. The following information regarding AbiBow US Inc. and its top hat plans is provided in accordance with the above referenced regulation:

1. Employer Name and Address:

AbiBow US Inc.
10 South Academy Street, Suite 300
Greenville, SC 29601
2. Employer Identification Number: 62-0721803
3. AbiBow US Inc. currently maintains only the AbiBow US 2010 DB Supplemental Retirement Plan (the "Plan") for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
4. Presently, there are 232 employees and former employees in the Plan.

If you require any further information, please contact the undersigned at 423-336-7209.

Very truly yours,



Becky Burris,
Vice President, Human Resources - United States