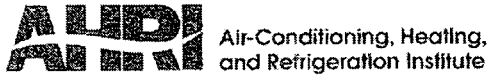


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EBSA/PUBLIC DISCLOSURE

2011 DEC 12 PM 3:55

CERTIFIED MAIL 7011-0470-0002-3374-6775

November 13, 2011

Top Hat Plan Exemption  
Pension and Welfare Benefits Administration  
Room N-5644  
U. S. Department of Labor  
200 Constitution Avenue NW  
Washington, DC 20210

Re: Gas Appliance Manufacturers Association 457(b) Plan

Dear Sir or Madam:

Pursuant to the top-hat exemption contained in Department of Labor Regulation section 2520.104-23, a top-hat exemption letter was previously furnished on November 15, 2007 to the Department of Labor (copy enclosed) for the Gas Appliance Manufacturers Association 457(b) Plan. The purpose of this letter is to inform you that the plan was amended to reflect the plan sponsor's new name.

The plan name and plan sponsor are now as follows:

Air Conditioning, Heating, & Refrigeration Institute 457(b) Plan  
Air Conditioning, Heating, & Refrigeration Institute  
2111 Wilson Boulevard  
Arlington, VA, 22201  
EIN 26-1558777

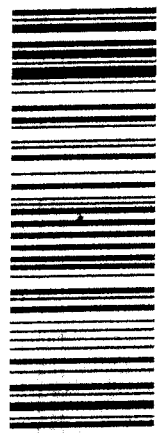
A copy of the amended Plan continues to be available to the Department of Labor upon request.

Sincerely,

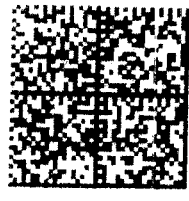
A handwritten signature in black ink, appearing to read "Stephen Murphy", is written over a horizontal line.

Air Conditioning, Heating, & Refrigeration Institute

**CERTIFIED MAIL™**



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12/06/2011

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Top Hat Plan Exemption  
Pension and Welfare Benefits Administration  
Room N-5644  
U. S. Department of Labor  
200 Constitution Avenue NW  
Washington, DC 20210

