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December 16, 2011

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

EBSA/PUBLIC DISCLOSURE
2012 JAN -4 PM 2:34

Re: Employer: American Savings Foundation
EIN: 30-0308972
Plans: American Savings Foundation 457(b) Plan and
American Savings Foundation 457(f) Plan

Dear Sir/Madam:

This letter is intended to meet the alternate form of compliance to the reporting and disclosure requirements of the Employee Retirement Income Security Act of 1974, as set forth at 29 C.F.R. § 2520.104-23, for pension plans for a select group of management or highly compensated employees.

American Savings Foundation adopted the American Savings Foundation 457(b) Plan and the American Savings Foundation 457(f) Plan effective December 14, 2011, primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

These are the only Plans of this type sponsored by the American Savings Foundation and each Plan covers one employee.

Sincerely,



Bruce B. Barth

Enclosures

cc: David Davison



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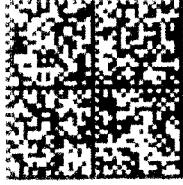
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