

**ALTOONA • BLAIR COUNTY**

A Private Non-Profit Development Corporation

September 30, 2013

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: Filing of Top Hat Plan Notice

Dear Sir or Madam:

The following information is provided pursuant to the top-hat exemption contained in Department of Labor Regulation section 2520.104-23:

1. The name and address of the Plan Sponsor is:
A.B.C.D. Corporation
3900 Industrial Park Drive
Altoona, PA 16602
2. The Plan Sponsor's EIN is 25-1143641.
3. The plan sponsor has adopted the following plan, effective October 1, 2013 for the purpose of providing deferred compensation for a select group of management and/or highly compensated employees: A.B.C.D. Corporation 457(b) Plan. Currently, 4 employees are eligible to participate in the Plan.
4. The Plan Sponsor does not maintain any other "top-hat" plans.

A copy of the Plan will be made available to the Department of Labor upon request.

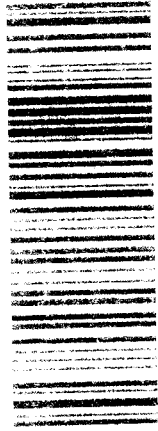
Sincerely,

A.B.C.D. Corporation

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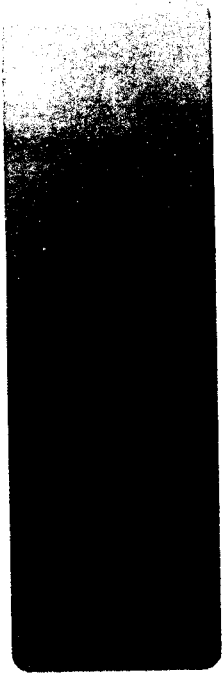


CBZ Bennett's
44 Baltimore St
Cumborland, MD 21502



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