

Alternative Reporting and Disclosure Statement
For Nonqualified Deferred Compensation Plans

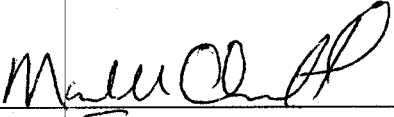
To: Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, DC 20210

In compliance with the requirements of the alternative method of reporting and disclosure under Part I of Title I of the Employee Retirement Income Security Act of 1974 for unfunded or insured pension plans for a select group of managerial or highly compensation employees, specified in Department of Labor Regulations, 29 CFR Sec. 2520.104-23, the following information is provided by the undersigned administrator:

1. The name of the Employer is: Abendroth and Russell, P.C.
2. The mailing address of the Employer is: 2560 73rd Street
Des Moines, Iowa 50322
3. The Employer Identification Number is: 42-1325375
4. The above named Employer maintains a Plan primarily for the purpose of providing deferred compensation benefits for a select group of management or highly compensated employees.
5. Number of Plans and Eligible Employees in each Plan: One Plan, covering one Eligible Employee.
6. The Employer will provide a copy of the agreement to the Office of Pension and Welfare Benefit Programs upon request.

Abendroth and Russell, P.C.

Dated: December 27, 2013

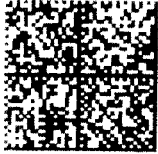
By: 
Its: Treasurer



ABENDROTH AND RUSSELL
LAW FIRM

A PROFESSIONAL CORPORATION

2560-73rd St. Urbandale, IA 50322-4700



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