

October 14, 2014

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

In accordance with the Employee Retirement Income Security Act of 1974 (ERISA) Section 110, and ERISA Regulations 2520.104-23, we are submitting the following information as an alternative method of compliance with the reporting and disclosure requirements of Part 1, Title 1, of ERISA, for an unfunded plan maintained by the employer as follows:


Abel Construction Company, Inc.
FEIN: 61-0674234
3401 Bashford Avenue
Louisville, KY 40218

The above-named employer maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly-compensated employees.

The above-named employer maintains one Plan that covers six management or highly-compensated employees.

As required by Section 104(a)(1) of ERISA, the employer will provide Plan Documents to the Secretary of Labor upon request.

ABEL CONSTRUCTION COMPANY, INC.



Jeff Nuttall



HARDING, SHYMANSKI
& COMPANY, P.S.C.

Certified Public Accountants
and Consultants

21 S.E. Third Street, Suite 500
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