

SCHELL BRAY AYCOCK ABEL & LIVINGSTON PLLC

ATTORNEYS AND COUNSELLORS AT LAW

WRITER'S DIRECT DIAL NUMBER

336.370.8804

WRITER'S EMAIL ADDRESS

MRABEL@SBAAL.COM

January 26, 2007

BRAXTON SCHELL
 DORIS R. BRAY
 WILLIAM P. AYCOCK II
 MICHAEL R. ABEL
 PAUL H. LIVINGSTON, JR.
 THOMAS C. WATKINS
 MICHAEL H. GODWIN
 BARBARA R. CHRISTY
 JOHN A. MCLENDON, JR.
 MELANIE SAMSON TUTTLE
 JENNIFER L.J. KOENIG
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 GARLAND G. GRAHAM
 STACEY A. BRADY
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 J. CRAIG KISER
 CHRISTINA N. FREEMAN
 LUCAS M. MCKEON
 THOMAS P. HOCKMAN
 APRIL E. KIGHT

CERTIFIED MAIL. RETURN RECEIPT REQUESTED

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

Re: Eagle Point Golf Club, Inc.
 EIN: 56-2101179

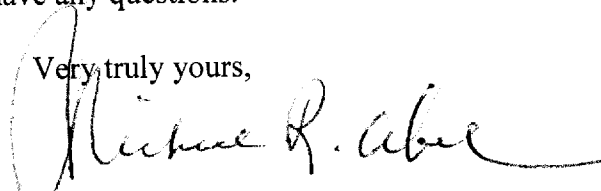
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Ladies and Gentlemen:

Enclosed is the statement of Eagle Point Golf Club, Inc. with respect to the Eagle Point Golf Club, Inc. 2006 Nonqualified Supplemental Executive Retirement Plan. The statement is filed pursuant to 29 CFR 2520.104-23.

Please let me know if you have any questions.

Very truly yours,



Michael R. Abel

MRA:nch

Enclosure

GREENSBORO | CHAPEL HILL

EAGLE POINT GOLF CLUB, INC.
1831 Bald Eagle Lane
Wilmington, NC 28411

December 27, 2006

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

Re: Eagle Point Golf Club, Inc.

Ladies and Gentlemen:

This statement is filed by Eagle Point Golf Club, Inc. (the "Employer") pursuant to 29 CFR 2520.104-23 (Alternative Method of Compliance for Pension Plans for Certain Selected Employees):

(1) The Employer's name, address and employer identification number are as follows:


Eagle Point Golf Club, Inc.
1831 Bald Eagle Lane
Wilmington, NC 28411
EIN: 56-2101179

(2) The Employer maintains the Eagle Point Golf Club, Inc. 2006 Nonqualified Supplemental Executive Retirement Plan (the "Plan") primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

(3) The Plan is the only "top hat" plan maintained by the Employer and the number of employees in the Plan is one.

Very truly yours,

EAGLE POINT GOLF CLUB, INC.

By: 
Robert E. Long, Jr., Vice President

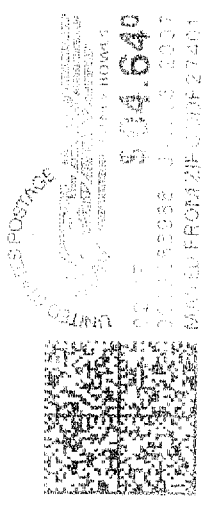
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P.O. Box 21847 • Greensboro, North Carolina 274



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