

07/03/21 PM 7:55

ERISA MEMORANDUM STATEMENT

DATE: October 9, 2007

TO: Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

FROM: Name: Knowles, Smith & Associates LLP
EIN: 20-8326663
Address: 2015 Valley Gate Drive, Suite 201
Fayetteville, North Carolina 28304

This statement is made with respect to a non-qualified deferred compensation plan maintained by the Employer under the requirements of 29 C.F.R. §2520.104-23(a). This statement is made for protective purposes in the event it is determined that ERISA applies to the plan described below; no admission is made that ERISA in fact applies.

Knowles, Smith & Associates LLP currently maintains one non-qualified benefit plan(s) for Executives who are members of a "select group of management" or who are "highly compensated".

Employer: Knowles, Smith & Associates LLP

Name of Plan: Eastover Phantom Share

The number of participants in the Plan is: 4

Plan Administrator:

By: 
Michael J. Knowles, DMD

Title: President,
Knowles, Smith, McGibbon & Associates, P.A.,
Managing Partner

BROOKS, PIERCE, MCLENDON, HUMPHREY & LEONARD,
ATTORNEYS AND COUNSELLORS AT LAW
POST OFFICE BOX 26000
GREENSBORO, NORTH CAROLINA 27420

CERTIFIED MAIL

018728120416
\$05.20
10-18/2007
MAILED FROM 27420
US POSTAGE



7108 9902 4800 0000 0033

TOP HAT PLAN EXEMPTION
PENSION AND WELFARE
ROOM N-5644
200 CONSTITUTION AVENUE N.W.
WASHINGTON DC 20212

