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A PROFESSIONAL LIMITED
LIABILITY COMPANY



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Winston-Salem, NC 27101

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William R. Whitehurst
Direct Dial: (336) 721-3653
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E-mail: WWhitehurst@wcsr.com

February 4, 2009

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

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

Re: Amended and Restated Nonqualified Deferred Compensation Plan
of Investors Management Corporation and Amended and Restated
Executive Nonqualified Deferred Compensation Plan of
Investors Management Corporation

Dear Sir or Madam:

The plan sponsor described below has amended and restated plans previously adopted primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The plans were amended and restated to comply with requirements of Section 409A of the Internal Revenue Code.

Benefits from the plans are to be paid as needed solely from the general assets of the plan sponsor, or provided through insurance contracts or policies for which the premiums are paid directly by the plan sponsor from its general assets.

A statement was filed in accordance with 29 C.F.R. § 2520.104-23 at the time of the plans' original adoption. This statement is being filed with respect to the amended and restated plans:

1. Name of plans: Amended and Restated Nonqualified Deferred Compensation Plan of Investors Management Corporation and Amended and Restated Executive Nonqualified Deferred Compensation Plan of Investors Management Corporation.

2. Name and address of plan sponsor: Investors Management Corporation,
5151 Glenwood Avenue, Suite 300, Raleigh, North Carolina 27612.
3. Employer identification number: 56-0991150
4. Number of employees in plan: Nonqualified – 3
Executive Nonqualified - 10
5. Date as of which amended and restated plans became subject to
ERISA: January 1, 2009.

Please contact the undersigned if additional information is required.

Sincerely,



William R. Whitehurst

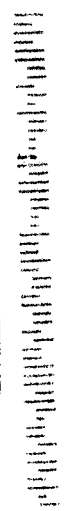
WRW/dlm

cc: Robert B. Heyward, Esquire
Ms. Cheryl Fitzgerald

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