

TOP-HAT PLAN EXEMPTION STATEMENT

91. 2011. 9. 3.

Top-Hat Plan Exemption
PWBA
Room N-5644
U.S. Department of Labor
200 Constitution Ave., NW
Washington, D.C. 20210

Employer Name: USA Gymnastics.

Address: 132 East Washington Street, Suite 700; Indianapolis, IN 46204.

Employer EIN: 75-1847871.

Name of Plan: USA Gymnastics 457(b) Plan.

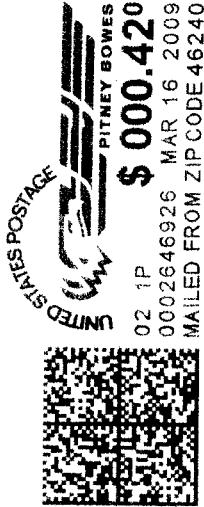
The Plan is maintained for a select group of management or highly compensated employees.

Number of Plans: One.

Number of Employees in Plan(s): One.



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