

NOTE: This statement must be filed within 120 days after the plan is adopted [D.O.L. Reg. Sec. 2520.104-23(b)(2)]. If the employer fails to comply with this requirement, the plan must distribute and file a Summary Plan Description and meet other applicable reporting and disclosure requirements. The statement should be mailed to:

Top Hat Plan Exemption  
Pension and Welfare Benefits Administration  
Room N-5644  
U.S. Department of Labor  
200 Constitution Ave. N.W.  
Washington, DC 20210

ERISA REPORTING AND DISCLOSURE STATEMENT

To the Secretary of Labor:

In order to comply with the requirements of the alternative reporting and disclosure method under ERISA, Title I, Part 1, as provided for an unfunded or insured pension plan for a select group of management or highly compensated employees in D.O.L. Reg. Sec. 2520.104-23, the following information is provided by the undersigned plan administrator:

The name of the employer is: Mecklenburg Aquatic Club

The employer's mailing address is: 9850 Providence Road, Charlotte, NC 28277

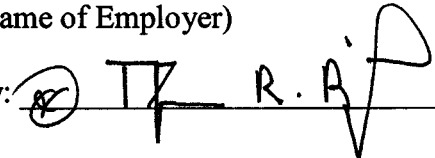
The employer's federal identification number (EIN) is: 591769720

The plans of employer and the number of participants covered in each plan is:

Mecklenburg Aquatic Club 457(b) Plan, January 1, 2009, #1  
(specify plan, effective date and number of employees covered)

The above-named employer maintains (this or these) plan(s) primarily for the purpose of providing nonqualified deferred compensation benefits to a select group of management or highly compensated employees. The employer will provide a copy of the agreement(s) to the Secretary of Labor upon request.

Mecklenburg Aquatic Club  
(Name of Employer)

By:  Date: 12/11/09

1108 East Boulevard  
Charlotte, NC 28203-5706

## First Financial Resources

TOP Hat Plan Exemption  
Pension + Welfare Benefits Admin.  
Room N-5644  
U.S. Department of Labor  
200 Constitution Ave. N.W.  
Washington, DC 20210