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EDMUND EMERSON, III  
DIRECT DIAL: (404) 572-6739  
FAX: (404) 420-0739  
EDMUND.EMERSON@BRYANCAVE.COM

March 22, 2011

**VIA CERTIFIED MAIL**  
**RETURN RECEIPT REQUESTED**

Top Hat Program Exemption  
Employee Benefits Security Administration  
U.S. Department of Labor  
200 Constitution Avenue, N.W.  
Room N-1513  
Washington, DC 20210

Re: No Longer Bound, Inc. Long-Term Disability Plan for Key Executives  
Death Benefit Plan Agreement

Dear Sir or Madam:

On behalf of No Longer Bound, Inc., we submit this statement to exempt the No Longer Bound, Inc. Long-Term Disability Plan for Key Executives (the "Disability Plan") and the Death Benefit Plan Agreement (the "Death Benefit Plan") (collectively, the "Plans") from further compliance with the reporting and disclosure provisions of Part 1 of Title I of the Employee Retirement Income Security Act of 1974, as amended, in connection with No Longer Bound, Inc.'s maintenance of the Plans. This statement is prepared and submitted pursuant to Department of Labor Regulations Section 2520.104-23.

No Longer Bound, Inc. is the sponsoring employer of the Plans and its address is 2725 Pine Grove Road, Cumming GA 30041. The Employer Identification Number for No Longer Bound, Inc. is 58-1927695.

No Longer Bound, Inc. hereby declares that it maintains the Plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. No Longer Bound, Inc. currently maintains no other plans of the same type.

One (1) employee is currently eligible to participate in the Disability Plan. One (1) employee is currently eligible to participate in the Death Benefit Plan.

**Bryan Cave LLP**  
One Atlantic Center  
Fourteenth Floor  
1201 W. Peachtree St., NW  
Atlanta, GA 30309  
Phone (404) 572-6600  
Fax (404) 572-6999  
www.bryancave.com

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Pursuant to DOL Regulations Section 2520.104-23(b)(2), the Employer will provide plan documents, if any, to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

If you have any questions or comments about this filing, please contact me.

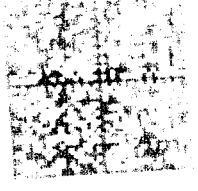
Sincerely,

A handwritten signature in cursive script that reads "Edmund Emerson III". The signature is written in black ink and is positioned above the printed name.

Edmund Emerson III

cc: Mr. Mike Harden

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