

Atlantic Sun Conference

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May 14, 2014

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

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Dear Sir or Madam,

Please let this letter serve as our statement of declaration that the Atlantic Sun Conference maintains a 457(b) plan for the purpose of providing deferred compensation for a select group of management or highly compensated employees. In fulfillment of the filing obligation as set forth in §2520.104-23, note the following:

1. Name: Atlantic Sun Conference, Inc.
2. Address: 3370 Vineville Ave., Suite 108-B; Macon, GA 31204
3. EIN: 75-1626684
4. No. of Such Plans: One (1)
5. No. of Employees in the Plan: One (1)

All of the five numbered information items above have remained unchanged since the plan's inception in September, 2007.

The plan is operated under the Plan Document executed through VALIC; all premiums are remitted directly by the employer to VALIC; all benefits are provided exclusively through the VALIC contract.

Sincerely,

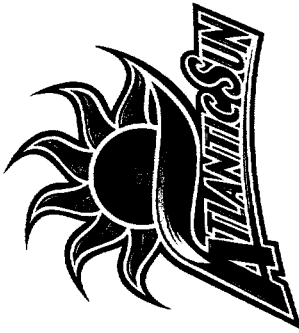


Edward F. Gumbart
Commissioner / Plan Administrator

www.atlanticsun.org

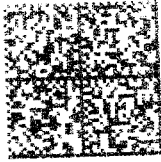


Building Winners For Life



Atlantic Sun Conference
3370 Vineville Avenue, Suite 108-B
Macon, Georgia 31204-0790

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GA 310
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EMPLOYEE BENEFITS SECURITY ADMINISTRATION
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WASHINGTON, DC 20210

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