

THE TREATMENT & LEARNING CENTERS, INC. 457 PLAN

TOP-HAT PLAN EXEMPTION STATEMENT

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

2014 JUN -2 10 11

Re: 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: TLC - The Treatment & Learning Centers, Inc.

The Employer's mailing address is: 2092 Gaither Road, Suite 100
Rockville, Maryland 20850

The Employer's federal identification number (EIN) is: 52-0607924

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

Plan Name: The Treatment & Learning Centers, Inc. 457 Plan

Plan Effective Date: January 1, 2014

Plan Adoption Date: 1/1/2014

Number of Participants: One
(specify plan, effective date and number of employees covered)

The above-named employer maintains this plan 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 to the Secretary of Labor upon request.

Employer: TLC - The Treatment & Learning Centers, Inc.

By: [Signature]

Date: 5/27/14



The Treatment and Learning Centers

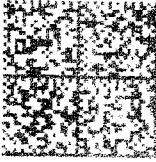
TLC

2092 Gaither Road, Suite 100
Rockville, Maryland 20850



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