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CERTIFIED MAIL
RETURN RECEIPT REQUESTED

Top Hat Plan Exemption
Pension and Welfare Benefits Administration, Room N-1513
U. S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

SUBJECT: Alternative Reporting and Disclosure Requirement for Top Hat Plan

Dear Sir or Madam:

Pursuant to Section 2520.104-23 of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"), the following statement is submitted in satisfaction of the reporting and disclosure provisions of Part 1 of Title I of ERISA:

SFMC, LP (the "Employer") maintains two (2) plans established primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The two (2) plan are identified as follows:

- ▶ Nine (9) employees participate in the SFMC, LP Profit Sharing Plan.
- ▶ Twelve (12) employees participate in the SFMC, LP Bonus Accumulation Plan.

The Employer (EIN 75-2700008) can be reached by mail at 3200 Broadway Boulevard, Suite 420, Garland, Texas, 75043.

If additional information is required, please call me at 972.278.5200.

Very truly yours,

Name: 

Title: President, Shawn D. Broussard

14461

U S Department of Labor

Date	Type	Reference	Original Amt.	Balance Due	Discount	Payment
04/12/2004	Bill	Filing fee - Top Hat	750.00	750.00		750.00
				Check Amount		750.00