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P. O. Box 74770  
Baton Rouge, LA 70874-4770

05 DEC 12 PM 12:45

11/30, 2005

**CERTIFIED MAIL**  
**RETURN RECEIPT REQUESTED**  
**RECEIPT NO. 7002 0460 0002 6131 0103**

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

Dear Sir:

Pursuant to Department of Labor Regulations Section 2520.104-23, you are hereby advised that L & B Holdings, L.L.C. (EIN: 72-1019330) has entered into an employment contract with Louis B. Vielee (the "Plan") which is maintained primarily for the purpose of providing deferred compensation for a select management employee of the Company, i.e., the Chief Executive Officer. The Plan is not intended to qualify under Section 401(a) of the Internal Revenue Code, or as an employee benefit plan under the Employee Retirement Income Security Act of 1974 subject to the provisions of Parts II, III and IV of Title I. Presently, there is currently one (1) participant in this Plan. The Company does not sponsor any other nonqualified deferred compensation plan.

Sincerely,

L & B HOLDINGS, L.L.C.

  
Louis B. Vielee, President

P. O. Box 74770  
Baton Rouge, LA 70874-4770



7002 0460 0002 6131 0110



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