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April 27, 2006

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

Re: Top Hat Plan Exemption
Filing Statement for recently adopted plan sponsored by:
Zen-Noh Grain Corporation
EIN: 72-0860064
Filing within Hurricane Katrina Relief Extension Period

Dear Sir or Madam:

On behalf of our client, Zen-Noh Grain Corporation, we are making this top-hat plan filing in accordance with, and to obtain the exemption permitted by, 29 C.F.R. § 2520.104-23. This filing pertains to the Plan set forth below.

The Plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

Name of Employer: Zen-Noh Grain Corporation
Address: 1001 Highway 190 East Service Road, Suite 200
Covington, Louisiana 70433

EIN: 72-0860064

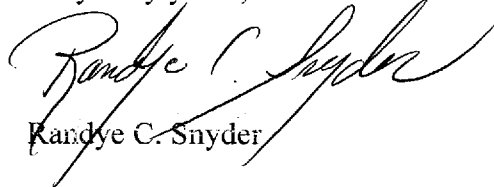
Plan: Zen-Noh Grain Corporation Deferred Compensation RM Plan
Adopted December 2005
Number of Eligible Participants as of Filing Date: 8

April 27, 2006

Copies of plan documents and other materials will be provided to the Department of Labor upon request.

Please contact the undersigned at direct dial 504-556-4033 if there are any questions or if additional information is needed. Thank-you for your attention to this filing.

Very truly yours,

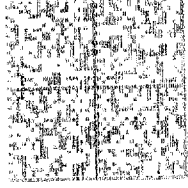


Randy C. Snyder

cc: Zen-Noh Grain Corporation
Gerard Brechtel

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