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U.S. DEPT. OF LABOR
OFFICE OF EMPLOYEE BENEFITS SECURITY

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August 22, 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: Rayne State Bank & Trust Company
200 South Adams Ave.
Rayne, LA 70578
Employer Tax Identification Number: 72-0296305

To Whom It May Concern:

Please be advised that Rayne State Bank and Trust Company, with its principal office located in Rayne, Louisiana, maintains a "Top Hat" plan entitled "Salary Continuation Plan" primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

The "Salary Continuation Plan" is the only "Top Hat" plan the bank currently has in place. The bank has four (4) executives participating in the "Salary Continuation Plan".

If you need additional information regarding this matter or if you have any questions please contact me.

Sincerely,

Steve Hollier, President & CEO
Rayne State Bank & Trust Company



Banking, Pure and SimpleSM

Address Service Requested

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

