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March 22, 2007

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

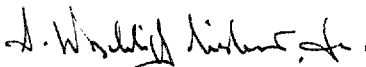
Re: E. C. Barton & Company Long Term Incentive Stock Plan

Dear Sir/Madam:

In accordance with § 2520.104-23 of the Internal Revenue Code, enclosed is a disclosure statement to report an unfunded plan which is being maintained by E. C. Barton & Company for a select group of management and highly compensated employees.

Thank you for your assistance with this matter. If you have questions or need any additional information, please do not hesitate to let me know.

Sincerely yours,


A. Wyckliff Nisbet, Jr.

AWNjr/sh
Enclosure

MAR 29 PM 12:16

**STATEMENT AS REQUIRED BY REGULATION SECTION 2520.104-23
FOR AN UNFUNDED PLAN MAINTAINED BY AN EMPLOYER FOR A
SELECT GROUP OF MANAGEMENT OR HIGHLY COMPENSATED EMPLOYEES**

The undersigned Plan Administrator of the E.C. Barton & Company Long Term Incentive Stock Plan, which is an unfunded plan maintained by E.C. Barton & Company for a select group of management and highly compensated employees, for the purpose of satisfying the reporting and disclosure requirements of Regulation Section 2520.104-23 of the Department of Labor do hereby state as follows:

1. Name of Employer: E.C. Barton & Company
2. Address of Employer: 929 Brown's Lane
P.O. Box 4040
Jonesboro, AR 72403-1304
3. Employer ID No.: 71-0011610
4. I hereby declare that E.C. Barton & Company maintains the Plan for the purpose of providing deferred compensation of a select group of management or highly compensated employees.
5. Number of such Plans: One
6. Number of Employees Participating in this Plan: Three (3)
7. Effective Date of Plan: December 19, 2006

Plan Administrator:

E.C. Barton & Company

BY: 
Tom Rainwater.

01/11/99 09:59 AM

S/M #

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FRIDAY, ELDREDGE & CLARKE, LLP
400 WEST CAPITOL SUITE 2000
LITTLE ROCK AR 72201-3499

First Class Mail

TOP HAT PLAN EXEMPTION
EMPLOYEE BENEFITS SECURITY
ADMINISTRATION, ROOM N-1513
U.S. DEPARTMENT OF LABOR
200 CONSTITUTION AVENUE, NW
WASHINGTON, DC 20210