

**BUTLER, SNOW,
O'MARA, STEVENS
& CANNADA, PLLC**

ATTORNEYS AT LAW

LANCE A. BONNER
(601) 985-4554

March 27, 2007

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POST OFFICE BOX 22567
JACKSON, MISSISSIPPI 39225-2567

AM SOUTH PLAZA
17TH FLOOR
210 EAST CAPITOL STREET
JACKSON, MISSISSIPPI 39201

TELEPHONE: (601) 948-5711
FACSIMILE: (601) 985-4500

E-Mail: lance.bonner@butlersnow.com
www.butlersnow.com

**CERTIFIED MAIL
RETURN RECEIPT NO. 7006 0810 0000 6876 6926**

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

Dear Sir or Madam:

This letter is to satisfy the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 for unfunded or insured pension plans maintained by the employer for a select group of management or highly compensated employees, as set forth in Regulations Section 2520.104-23.

The name and address of the employer is Butler, Snow, O'Mara, Stevens & Cannada, PLLC.

The employer identification number for the employer and plan sponsor is 64-0331849.

The employer maintains a plan or plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. There is currently one such plan, and the number of employees covered in such plan is one. This notice is being given only for the most recent plan established by the employer.

If anything further is needed, please contact the undersigned at your earliest convenience.

Yours very truly,


Lance A. Bonner

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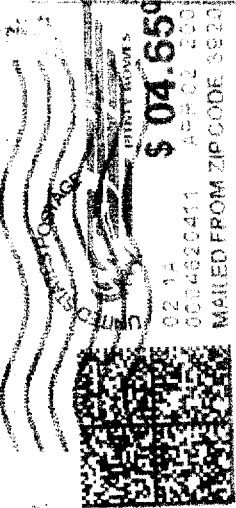
**BUTLER, SNOW,
O'MARA, STEVENS
& CANNADA, PLLC**

ATTORNEYS AT LAW

PLACE STICKER AT TOP OF ENVELOPE TO THE RIGHT
OF THE RETURN ADDRESS, FOLD AT DOTTED LINE
CERTIFIED MAIL™



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