

ALLAN L. DURAND
ATTORNEY AT LAW
235 La Rue France
Lafayette, Louisiana 70508

07 MAY 22 AM 10: 51

Phone: (337) 237-8501
Fax: (337) 232-9599
E-mail: adurand@plkdo.com

May 10, 2007

Top Hat Plan Exemption
Employee Benefits Security Administration
U.S. Dept. of Labor, Room N-5644
200 Constitution Avenue N.W.
Washington, D.C. 20210

RE: Notice of Plan of Deferred Compensation - Top Hat Plan
Farmers-Merchants Bank & Trust Company
Breux Bridge, LA

Dear Secretary of Labor:

The following information is provided on behalf of the plan administrator, Farmers-Merchants Bank & Trust Company, in order to comply with the requirements of the alternative reporting and disclosure method under ERISA, Title I, Part 1, as permitted to an unfunded pension benefit plan for a select group of management or highly compensated employees in DOL Reg. Section 2520.104-23.

(1) This reporting involves one plan, covering one employee. The employer (Farmers-Merchants Bank & Trust Company) maintains this plan primarily for the purpose of providing non-qualified deferred compensation benefits to a single member of its management/highly compensated employees. The employer will provide a copy of the Plan document to the Secretary of Labor upon request.

(2) The name of the Employer sponsoring such plan is Farmers-Merchants Bank & Trust Company, P.O. Box 910, Breux Bridge, LA 70517.

(3) The address of the Employer sponsoring such plan is 100 Main Street, Breux Bridge, LA 70517.

Secretary of Labor

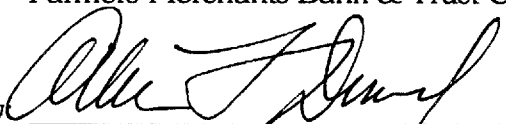
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(4) The Employer's federal identification number is: 72- 0182460.

You may certainly contact the undersigned if you desire any further information.

Farmers-Merchants Bank & Trust Co.

By 

ALLAN L. DURAND

Vice-Chairman, Board of Directors

Most sincerely yours,

ALLAN L. DURAND

ALD/dd

ALLAN L. DURAND
ATTORNEY AT LAW
235 RUE FRANCE
LAFAYETTE, LOUISIANA 70508

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