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June 4, 2008

CERTIFIED MAIL
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U.S. Department of Labor
Employee Benefits Security Administration
200 Constitution Avenue N.W., Room N 1513
Washington, DC 20210

Re: Top Hat Plan Exemption

To Whom It May Concern:

In compliance with the requirements of the alternative method of reporting and disclosure under Part I of Title I of the Employee Retirement Income Security Act of 1974 for un-funded or insured pension plans for a select group of management or highly compensated employees, specified in Department of Labor Regulations, 29 CFR Sec. 2520.104-23, the following information is provided by the undersigned administrator:

1. The name of the Employer is: The Lemoine Company, L.L.C.
2. The mailing address of the Employer is: 214 Jefferson Street, Suite 200 Lafayette, LA 70501
3. The Employer Identification Number is: 72-1353287
4. The above named Employer maintains a Plan (or Plans) primarily for the purpose of providing deferred compensation benefits for a select group of management or highly compensated employees.
5. Number of Plans and Eligible Employees in each Plan:
   One Plan covering 10 Eligible Employees
6. The Employer will provide a copy of the agreement(s) to the office of Employee Benefits Security Administration upon request.

The Lemoine Company, L.L.C.
A Louisiana Limited Liability Company

By: Donald H. Broussard, Jr.
Donald H. Broussard, Jr.
Secretary/Treasurer/Member

cc: Principle Life Insurance Company - Scott McGee
Detlefs & Company - Phil Detlefs
Breazeale, Sachse & Wilson – Lance Kinchen

\\FP01\Data\1-EFMS\1-Finance & Accounting\Insurance\Nonqualified Deferred Compensation Plan\Alternative Reporting & Disclosure Statement Ltr.doc

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GENERAL CONTRACTORS • CONSTRUCTION MANAGERS

214 JEFFERSON STREET, SUITE 200, LAFAYETTE, LA 70501

CERTIFIED MAIL

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06/06/2008

Mailed From 70501

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