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March 18, 2009

**CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
US Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Dear Sir:

Pursuant to Department of Labor Regulations Section 2520.104-23, you are hereby advised that Superior Energy Services, Inc. (EIN: 75-2379388), 601 Poydras Street, Suite 2400, New Orleans, Louisiana 70130, has established a Supplemental Executive Retirement Plan (the "Plan"), which is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. There are currently eleven (11) participants in the Plan.

Sincerely,

Superior Energy Services, Inc.

By:

A handwritten signature in black ink, appearing to read 'D. R. Young', is written over a horizontal line. Below the line, the name and title are printed.

Danny R. Young
Executive Vice President

{N1946924.1}



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