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Industrial Automation
PARTS, SERVICE, ENGINEERING

EBSA/PUBLIC DISCLOSURE
2012 MAR -7 AM 10:08

United States Department of Labor
Employee Benefits Security Administration
Top Hat Plan Exemption
200 Constitution Ave., N.W., Ste N-1513
Washington, D.C. 20210

RE: LEC, Inc. – Supplemental Executive Retirement Plan

Dear Sir or Madam:

In accordance with Department of Labor Regulation § 2520.104-23, this letter will service as the alternative method of compliance with the reporting and disclosure requirements of Part I of Title I of the Employee Retirement Income Security Act of 1974, as amended, for a pension plan for a select group of management or highly compensated employees.

1. LEC, Inc., a Mississippi corporation, (the "Sponsor") maintains and sponsors the LEC, Inc. Supplemental Executive Retirement Plan (the "Plan").
2. The address of the Sponsor is P.O. Box 127, Brandon, MS 39208
3. The employer identification number assigned by the Internal Revenue Service to the Sponsor is 64-0772995
4. The Sponsor declares it maintains the following plan primarily for the purposes of providing deferred compensation for a select group of management or highly compensated employees: the Plan.
5. There are 2 employees participating in the Plan.
6. A copy of the plan document will be furnished upon request.

Respectfully Submitted,


President & CEO



JACKSON MS 39202

29 FEB 2012 PM 3:11

Northwestern Mutual
FINANCIAL NETWORK
Todd Tuzin, CLU®, ChFC®
15 River Bend Pl Ste A
Jackson, MS 39232

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