

MEMBERS:  
AMERICAN MEAT INSTITUTE  
SMA  
WSMALOCAL & WESTERN OF TEXAS, INC.  
PACKING HOUSE PRODUCTS  
P.O. BOX 822463  
DALLAS, TX 75382-2463

IMPORT - EXPORT - DOMESTIC

April 1, 2012ERSA/PUBLIC OFFICIAL  
2012 APR 11 PM 12:58

## VIA CERTIFIED MAIL

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

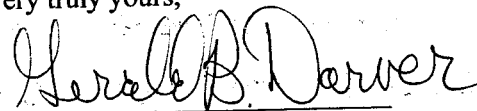
RE: Local &amp; Western of Texas, Inc. - Nonqualified Deferred Compensation Plan

Dear Sir or Madam:

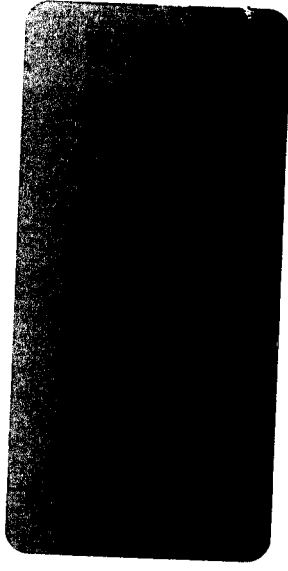
In accordance with Department of Labor Regulation § 2520.104-23, this letter will service as the alternative method of compliance with the reporting and disclosure requirements of Part I of Title I of the Employee Retirement Income Security Act of 1974, as amended, for a pension plan for a select group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

1. Local & Western of Texas, Inc., a Texas corporation, (the "Sponsor") maintains and sponsors the Local & Western of Texas, Inc. Nonqualified Deferred Compensation Plan (the "Plan").
2. The address of the Sponsor is 5445, La Sierra Dr. #100, Dallas TX 75231
3. The employer identification number assigned by the Internal Revenue Service to the Sponsor is 75-1008008.
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.
5. There are 3 employees participating in the Plan.
6. A copy of the plan document will be furnished upon request.

Very truly yours,



SEMI-MAIL™



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CONSULTING GROUP, LLC

PRESERVATION, PROSPERITY & PROTECTION

4040 EMBASSY PARKWAY

SUITE 310

AKRON, OH 44333

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**RETURN RECEIPT  
REQUESTED**

