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July 6, 2012

**CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

Top Hat Plan Exemption
Employee Benefits Security Administration
U.S. Department of Labor
200 Constitution Avenue, NW, Room N-1513
Washington, D.C. 202010

Subject: Louisiana Energy Services, LP "Top Hat" Plan

Dear Sir or Madam:

On behalf of our client, Louisiana Energy Services, Inc., this letter notifies you pursuant to Regulation Section 2520.104-23, the Louisiana Energy Services, LP maintains the Louisiana Energy Services, LLC Deferred Compensation Program, an unfunded and uninsured plan designed primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees. There are approximately twelve participants in the Plan. Louisiana Energy Services, LP's Employer Identification Number is 52-1645739, and its mailing address is P.O. Box 1789, Eunice, NM 88231.

Sincerely,

Julie P. Neerken

JPN:sm

2012 JUL 12 PM 12:29

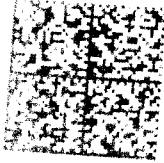
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