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August 21, 2012

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: Peck-Pantier, 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. Peck-Pantier, Inc., a Arkansas corporation, (the "Sponsor") maintains and sponsors the Peck-Pantier, Inc. Supplemental Executive Retirement Plan (the "Plan").
2. The address of the Sponsor is 555 Sunnybrook RD Ridgeland MS 39157.
3. The employer identification number assigned by the Internal Revenue Service to the Sponsor is 640700951.
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 is 1 employee participating in the Plan.
6. A copy of the plan document will be furnished upon request.

Very Truly Yours,

fedex

Express

From: (601) 664-1212
TODD TAUZIN
NORTHWESTERN MUTUAL LIFE
15 RIVER BEND PLACE
STE A
JACKSON, MS 39232

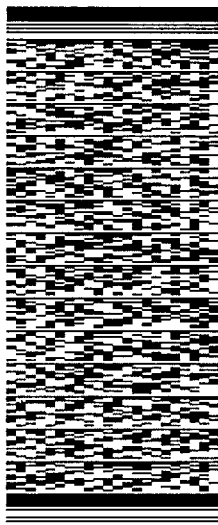
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SHIP TO: (866) 444-3272
Employee Benefits Security Administrator
United State Dept of Labor
200 CONSTITUTION AVE NW
WASHINGTON, DC 20210

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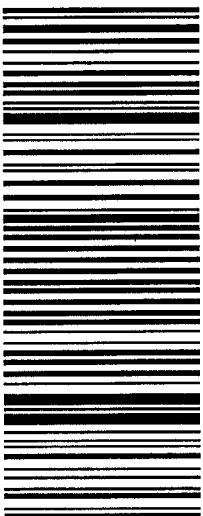


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