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September 17, 2012

VIA CERTIFIED MAIL

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

2012 SEP 25 AM 11:12
COMM/FUS/JO/IN/PEL

Re: Top Hat Plan Exemption

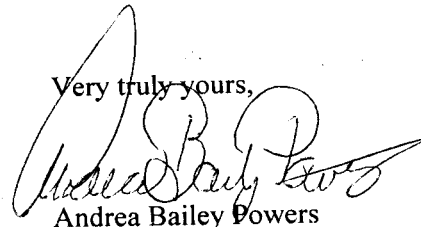
Dear Secretary:

The purpose of this letter is to provide alternative single filing compliance with reporting and disclosure requirements regarding Non-Qualified Top Hat Plans under Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974, as amended. Pursuant to Department of Labor Regulation Section 2520.104-23(b), we provide the following information:

1. Employer Name: W.J.S. Enterprises, Inc.
2. Employer Address: 3315 Ridgelake Drive, Metairie, Louisiana 70002
3. Employer EIN: 72-0648973
4. The Plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. Number of Plans: 1
6. Number of Employees in each Plan(s): 1

The Employer will provide plan documents, if any, to the Secretary upon request as required by Section 104(a) (1) of ERISA.

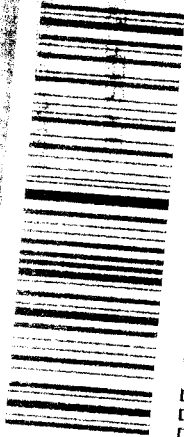
Very truly yours,



Andrea Bailey Powers

BAKER DONELSON
BEARMAN, CALDWELL & BERKOWITZ, PC

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420 20TH STREET NORTH
SUITE 1400
BIRMINGHAM, ALABAMA 35203



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Certified Mail
Return Receipt Requested

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