

Riggs**CAT**

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Riggs Cat

9125 Interstate 30 (72209)
 PO Box 1399
 Little Rock, AR 72203-1399

July 22, 2013

U.S. Department of Labor
 Employee Benefits Security Administration
 Top Hat Plan Exemption
 200 Constitution Avenue, NW, N-1513
 Washington, DC 20210

Re: J.A. Riggs Tractor Company Nonqualified Deferred Compensation Plan

Dear Sir/Madam:

In accordance with 29 CFR 2520.104-23, on behalf of J.A. Riggs Tractor Company Nonqualified Deferred Compensation Plan, we hereby provide you with the information set forth below:

Name and Address of Employer

J.A. Riggs Tractor Company
 9125 Interstate 30
 Little Rock, AR 72209

Employer's Taxpayer Identification Number

71-0220904

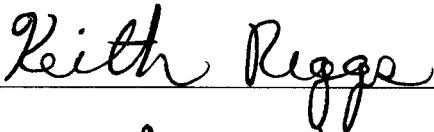
Required Declaration

J.A. Riggs Tractor Company (Employer) sponsors the J.A. Riggs Tractor Company Nonqualified Deferred Compensation Plan ("Plan"), which has the effect of deferring compensation for a select group of management or highly compensated employees. Benefits are paid out of the general assets of the Employer.

Currently, the Employer maintains two top-hat nonqualified deferred compensation plans: the J.A. Riggs Tractor Company Nonqualified Supplemental Executive Retirement Plan and the J.A. Riggs Tractor Company Nonqualified Deferred Compensation Plan (the Plan). There are currently (5) employees eligible to participate and those employees are actually participating in the Plan. There are currently two (2) employees eligible to participate and those employees are actually participating in the J.A. Riggs Tractor Company Nonqualified Supplemental Executive Retirement Plan. The Plan's effective date is July 1, 2013.

If you have any questions about this matter, please contact the undersigned.

Sincerely,



Name:

Title:

Vice President

VIA CERTIFIED MAIL Return Receipt Requested

Little Rock
 501.570.3100

El Dorado
 870.881.0800

Ft. Smith
 479.646.4755

Harrison
 870.429.8700

Jonesboro
 870.932.5473

Russellville
 479.968.3304

Searcy
 501.268.4689

Springdale
 479.756.8080

Texarkana
 870.773.5621

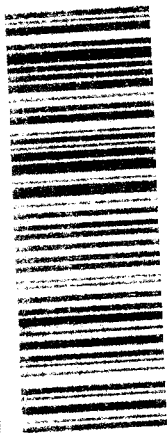
West Memphis
 870.735.2562

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 DATA/REGISTRATION

Blugs



PO Box 1399
Little Rock, AR 72203-1399



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Washington, DC 20210



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