

August 5, 2013

VIA CERTIFIED MAIL

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

2013 AUG 12 PM 3:34
U.S. DEPARTMENT OF LABOR

Re: *Mississippi Management, Inc.*
Mississippi Management, Inc. Management Deferred Compensation Plan
EIN: 64-0434090
Late Top Hat Filings

Dear Sir or Madam:

Pursuant to 29 C.F.R. § 2520.104-23, we are providing on behalf of our client, Mississippi Management, Inc., this statement in order to satisfy the alternative method for complying with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 for certain pension plans maintained by an employer for a select group of management or highly compensated employees. This statement is being submitted untimely and in accordance with the provisions set forth in the Delinquent Filer Voluntary Correction Program ("DFVCP"). Pursuant to the provisions set forth in the DFVCP, the most current Form 5500 Annual Return/Report of Employee Benefit Plan, including the applicable fee of \$750, is being filed with the DFVCP simultaneously with this letter.¹

In accordance with 29 C.F.R. § 2520.104-23, the following information is furnished with respect to the top hat plan at issue:

1. Name and address of employer:

Mississippi Management, Inc.
1000 Red Fern Place
Flowood, MS 39232
2. Employer identification number assigned by the Internal Revenue Service: 64-0434090
3. The number of plans reported in this filing: one (1), The Mississippi Management, Inc. Management Deferred Compensation Plan (the "Plan").
4. The Plan is maintained by Mississippi Management, Inc. primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

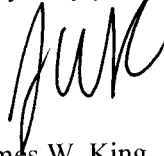
¹ In accordance with the FAQs, Q18, found at http://www.dol.gov/ebsa/faqs/faq_dfvc.html, the most current paper Form 5500 Annual Return/Report of Employee Benefit Plan was completed as required and mailed with the \$750 filing fee to: DFVCP, P.O. Box 71361, Philadelphia, PA, 19176-1361.

5. The number of employees currently covered by the Plan: twelve (12).
6. The total number of plans sponsored by Mississippi Management, Inc. that provide benefits for a select group of management or highly compensated employees: one (1).

Should any additional documents be required, Mississippi Management, Inc. will furnish them upon request, as required by ERISA § 104(a)(6).

If you have any questions, please do not hesitate to contact me at (205) 254-1082.

Very truly yours,

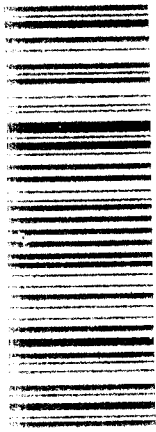


James W. King

cc: Mississippi Management, Inc.

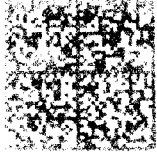
SWK
WARD COOPER
& GALE
ATTORNEYS AT LAW

1000 North
Regions Harbert Plaza
Tuscaloosa, Alabama 35203-2618



7012 1010 0002 0450 9666

RETURN RECEIVED
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\$ 06.77⁰⁰

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