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TAM INTERNATIONAL

September 23, 2013

VIA CERTIFIED MAIL

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: TAM International, Inc. Salary Continuation 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. TAM International, Inc. a TEXAS corporation, (the "Sponsor") maintains and sponsors a nonqualified Salary Continuation Plan (the "Plan").

2. The address of the Sponsor is 4620 Southerland Road, Houston, TX 77092.

3. The employer identification number assigned by the Internal Revenue Service to the Sponsor is 74-1604281.

4. The Sponsor declares it maintains the following plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

5. There are 286 employees participating in the Plan.

6. A copy of the plan document will be furnished upon request.

Sincerely,

J. Bentley Sanford, President

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