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May 23, 2014

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 21210-0001

Via Certified Mail
Return Receipt Requested
7006 0100 0002 4706 9350

Re: Pala Group, Inc. Long Term Incentive Compensation and Phantom Share Plan

Dear Sir or Madam:

This statement is filed on behalf of Pala Group, Inc. (the "Employer") pursuant to ERISA Section 110 and Department of Labor Regulation Sections 2520.104-23.

Name and Address of Employer	Pala Group, Inc. 16347 Old Hammond Highway Baton Rouge, Louisiana 70816
Employer Identification No.:	72-0932277

The Employer maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The Plan has 30 participants.

If you have questions or would like additional information, please contact the undersigned.

Very truly yours,

Roberta P. Granadier

RPG/cmo

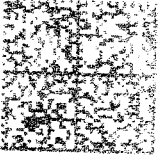
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