



The Mega Transport Experts

Berard Transportation, Inc.
6204 Daspit Rd.
New Iberia, LA 70563

Phone (337) 229-6326
Fax (337) 229-8426
www.berardtrans.com

July 15, 2014

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

2014 JUL 30 PM 2:10
 USA/FLORIDA

RE: Berard Transportation, Inc. Supplemental Executive Retirement Plan

Dear Sir or Madam:

In accordance with Department of Labor Regulation § 2520.104-23, this letter will serve 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. Berard Transportation, Inc. (the "Sponsor"), a Louisiana corporation, maintains and sponsors a nonqualified Supplemental Executive Retirement Plan (the "Plan").
2. The address of the Sponsor is 6204 Daspit Road, New Iberia, La. 70563
3. The employer identification number assigned by the Internal Revenue Service to the Sponsor is 72-0632005.
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 4 employees participating in the Plan.
6. A copy of the plan document will be furnished upon request.

Sincerely,

Randy Berard, Chief Executive Officer

804 DeGravelle Road
 Morgan City, LA 70340
 Tel: (985) 631-2802

3033 Chimney Rock Rd., Suite 640
 Houston, TX 77056
 Tel: (713) 266-6700

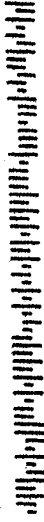
5700 Iron Works Road
 Theodore, AL 36582
 Tel: (251) 653-9900

BERARD
SINCE 1945
TRANSPORTATION, INC.

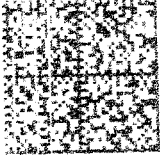
P. O. BOX 1070
LOREAUVILLE, LA 70552

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