

**STATE BANK**  
**& TRUST COMPANY**

July 25, 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

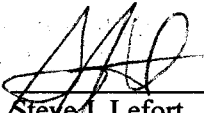
**RE: State Bank & Trust Company Supplemental Executive Retirement Plan**

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. State Bank & Trust Company (the "Sponsor"), a Louisiana corporation, maintains and sponsors a nonqualified Supplemental Executive Retirement Plan (the "Plan").
2. The address of the Sponsor is P. O. Box 745; 1614 South Bayou Drive; Golden Meadow, LA 70357.
3. The employer identification number assigned by the Internal Revenue Service to the Sponsor is 72-0449829.
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 three (3) employees participating in the Plan.
6. A copy of the plan document will be furnished upon request.

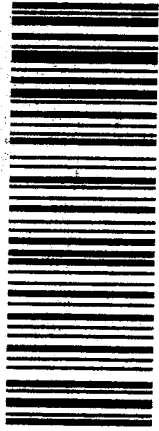
Sincerely,

  
\_\_\_\_\_  
Steve J. Lefort  
President & CEO

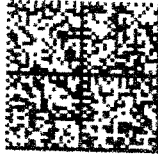
**STATE BANK  
& TRUST COMPANY**

Post Office Box 745  
Golden Meadow, LA 70357-0745

**CERTIFIED MAIL**



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