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January 26, 2015

CERTIFIED MAIL NO. 7007 0710 0003 1049 6847
RETURN RECEIPT REQUESTED

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

Re: The Amended and Restated Placid Refining Company Supplemental Executive Retirement Plan

Dear Sir or Madam:

Enclosed for filing with respect to the above-referenced Plan is a statement prepared in accordance with DOL Reg. § 2520.104-23 to ensure compliance with the alternate method of compliance and with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974, as amended. Placid Refining Company LLC will provide a copy of the Plan to you upon request.

Thank you for your attention to this filing.

Very truly yours,



Jessica S. Morrison

Enclosure

cc: Ron Hurst (with enclosure)
 Russell Gully (with enclosure)

**ALTERNATE METHOD OF COMPLIANCE
PURSUANT TO DOL REG. § 2520.104-23**

Placid Refining Company LLC maintains one or more plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. This statement is provided for purposes of compliance with Section 2520.104-23 of the Department of Labor Regulations:

1. The name, address and employer identification number of the employer are as follows:

Placid Refining Company LLC
Rosewood Court
2101 Cedar Springs Road, Suite 600
Dallas, Texas 75201

EIN: 75-2793350

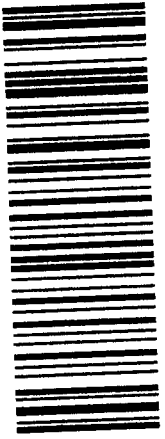
2. This statement applies to the following:

The Amended and Restated Placid Refining Company Supplemental Executive Retirement Plan. As of January 1, 2015, the number of employees participating in this plan is five.

This plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

3. Placid Refining Company LLC maintains no other plans of the type described in item 2 above.

CERTIFIED MAILTM



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