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March 20, 2015

VIA CERTIFIED MAILTop Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Re: Top Hat Plan Exemption

Dear Secretary:

The purpose of this letter is to provide alternative single filing compliance with reporting and disclosure requirements regarding Non-Qualified Top Hat Plans under Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974, as amended. Pursuant to Department of Labor Regulation Section 2520.104-23(b), we provide the following information:

1. Employer Name: Turner Industries, LLC
2. Employer Address: 8687 United Plaza Blvd., Baton Rouge, LA 70809
3. Employer EIN: 72-1513047
4. Name of Plans: Turner Industries Group, LLC Secular Annuity Plan for Highly Compensated Employees (the Secular Annuity Plan) and the Turner Industries Group, LLC Supplemental Executive Retirement Plan (the SERP)
5. The Plans are maintained primarily for the purpose of providing after-tax retirement savings for a select group of management or highly compensated employees.
6. Number of Plans: 2

U.S. Department of Labor

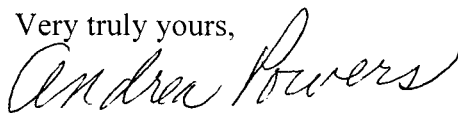
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7. Number of Employees in each Plan: 161 employees are eligible for the Secular Annuity Plan and 101 employees are eligible for the SERP.

The Employer will provide plan documents, if any, to the Secretary upon request as required by Section 104(a) (1) of ERISA.

Very truly yours,

A handwritten signature in cursive script that reads "Andrea Powers".

Andrea Bailey Powers

cc: Mr. Dan Burke, Turner Industries

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