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Springs Global US, Inc.
P.O. Box 70
Fort Mill, SC 29715

March 1, 2006

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N—1513, US Department of Labor
200 Constitution Avenue NW
Washington, DC 20210

Madam Secretary:

Springs Global US, Inc. (EIN 20-3707005) maintains the following 5 deferred compensation plans primarily for the purpose of providing deferred compensation for a select group of management and/or highly compensated employees. The name of each plan is listed below along with the number of employees in each plan.

<u>Plan</u>	<u>No. Employees</u>
Deferred Compensation Plan of Springs Global US, Inc.	447
The Springs Global US, Inc. Supplemental Executive Retirement Plan	21
The Springs Global US, Inc. Senior Executive Supplemental Retirement Plan	15
The Springs Global US, Inc. Shadow Retirement Plan	14
The Dundee Mills Supplemental Executive Retirement Plan	67

Additionally, you may request copies of the plan documents by contacting:

Plan Administrator – Deferred Compensation Plan
Springs Global US, Inc.
P.O. Box 70
Fort Mill, SC 29715

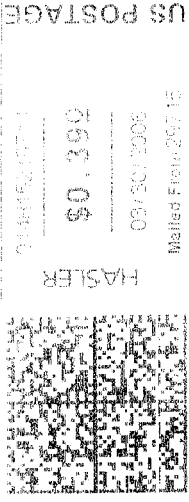
Regards,

Paul Gilles
VP Compensation & Benefits

Cc: Bob Sullivan



SPRINGS GLOBAL US, INC.
 ATTN: COMPENSATION DEPT.
 P.O. BOX 70
 FORT MILL, SC 29716



TOP HAT PLAN EXEMPTION
 EMPLOYEE BENEFITS SECUR. ADMIN.
 ROOM N-1513, US DEPT. OF LABOR
 200 CONSTITUTION AVE. NW
 WASHINGTON, DC 20210

