



NANCY B. KOENIG *Manager, Benefits Planning & Administration*

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April 30, 2007

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

07/16/11 14:51:13

Ladies and Gentlemen:

In accordance with 29 CFR 2520.104-23, we hereby provide you with the information set forth below:

Name and Address of Employer: Mannington Mills, Inc.
75 Mannington Mills Road
Salem, NJ 08079

Employer's Taxpayer Identification Number: 21-0506420

Required Declaration:

The employer sponsors the following benefit plans primarily for the purpose of deferring compensation for a select group of management or highly compensated employees of Mannington Mills, Inc. Benefits are paid out of the general assets of the employer:

<u>Plans</u>	<u>Number of Employees Participating in each Plan</u>
Mannington Mills, Inc. Deferred Compensation Plan	18
Mannington Mills, Inc. Supplemental Pension Plan	24
Mannington Mills, Inc. Supplemental Executive Retirement Plan	15
Mannington Mills, Inc. Shortfall Excess Benefit Plan	10
Mannington Mills, Inc. Salary Continuation Plan	8

If you have any questions regarding this matter, please contact the undersigned at (856) 339-5861.

Sincerely,

Nancy B. Koenig

cc: Gregory J. Fox, Esquire

75 Mannington Way, N.W.
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Nancy B. Koenig - Human Resources



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FIRST CLASS

