

2520082041849

United Forming Inc.

December 7, 2007

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

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Re: United Forming, Inc. Supplemental Executive Retirement Plan

Pursuant to Department of Labor Regulation 2520.104-23, this statement is filed in compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974. United Forming, Inc. maintains a deferred compensation plan for a select group of management or highly compensated employees. The following information is provided in accordance with DOL Regulations 2520.104-23(b) (1):

United Forming, Inc.
470 Riverside Parkway
Austell, GA 30168

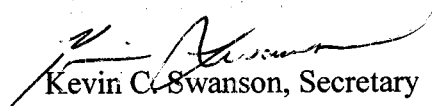
Employer Identification Number: 58-1604050

It is hereby declared that United Forming, Inc. maintains a plan primarily of the purpose of providing deferred compensation for a select group of management or highly compensated employees.

The number of top-hat plans maintained by the Employer: One (1)
The number of Participants in this top hat plan varies.

The Plan was adopted effective as of January 1, 2008.

Sincerely,
UNITED FORMING, INC.


Kevin C. Swanson, Secretary

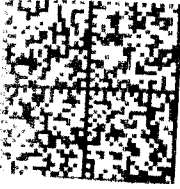


United Forming Inc.
 Corporate Office
 470 Riverside Parkway
 Austell, Georgia 30168

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