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March 11, 2008

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

Re: **Informational Filing Under DOL Reg. Sec. 2520.104-23**

Dear Sir/Madam:

In accordance with DOL Reg. Sec. 2520.104-23, Cascades USA Inc. (the "Plan Sponsor") hereby declares that it maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The name of the Plan is the **Cascades Non-Qualified Plan** (the "Plan"). The Plan covers approximately 75 employees.

The name, address and employer identification number of the Plan Sponsor are:

Cascades USA Inc.
148 Hudson River Road
Waterford, NY 12188
EIN: 68-0592968

A copy of the Plan will be provided to the Secretary of the Department of Labor upon request.

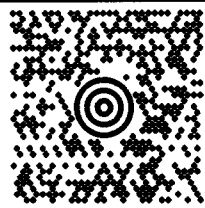
Yours truly,

A large, complex handwritten signature in black ink, consisting of multiple overlapping loops and lines, positioned above a horizontal line.

On behalf of Cascades USA Inc.

CELINE MARTEL
CASCADES INC.
PHONE: 819-363-5100
404 MARIE VICTORIN BLVD
RECEPTION
KINGSEY FALLS
QC J0A1B0
CANADA

LTR 1 OF 1
SHP#: 0035 1ECJ WXS
SHP WT: LTR
DATE: 14 MAR 2008



MD 201 9-74

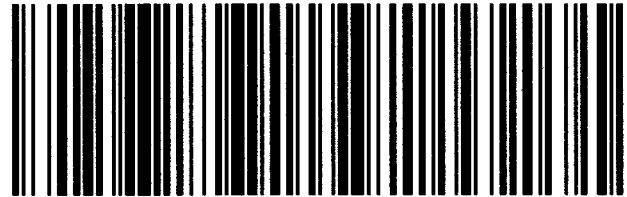


SHIP TO:
TOP HAT PLAN EXEMPTION
202-693-8678
EMPLOYEE BENEFITS SECURITY ADM.
ROOM N-1513/ U.S. DEPT. OF LABOR
200 CONSTITUTION AVENUE N.W.
WASHINGTON
DC 20210
UNITED STATES

UPS SAVER

1P

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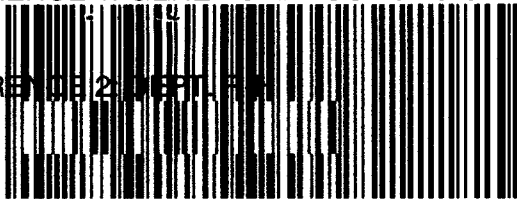
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DESC: Documents seulement
SPECIAL INSTRUCTIONS: DOCUMENTS

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REFERENCE 1: GENEVIÈVE BOURGEOIS



REFERENCE 2: MERTL...