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DEPARTMENT OF LABOR NOTICE LETTER

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

The following corporation hereby supplies the following information pursuant to Department of Labor Regulations Section 2520.104-23:

Name and Address of Employer:

Corsicana Bedding, Inc.
P. O. Box 1050
Corsicana, Texas 75151
Attention: Kim Cobb, CFO

75-1372613

Employer Identification Number: 75-1372613

The Employer identified above maintains the following plan(s) for a select group of management or highly compensated employees:

Corsicana Bedding Supplemental Executive Retirement Plan

Number of Participants: 19

Very truly yours,
Corsicana Bedding, Inc.

By: Carroll Moran
Carroll Moran, President

Date: January 1, 2008

01/01/08

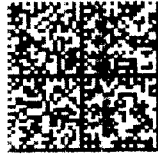
ORSICANA BEDDING, INC.

P.O. BOX 1050, HIGHWAY 31 EAST
CORSIKANA, TEXAS 75151

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