

THE UNITED

®

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2520082702654

April 8, 2008

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

CERTIFIED MAIL -
RETURN RECEIPT REQUESTED

Re: Top Hat Plan Exemption

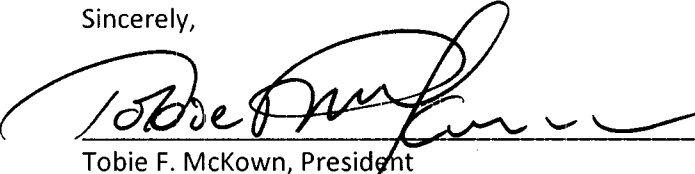
Dear Secretary:

The purpose of this letter is to provide alternative single filing compliance with reporting and disclosure requirements regarding Non-Qualified Top Hat Plans under Part 1 of Title I of the Employee Retirement Security Act of 1974. Pursuant to DOL Regs. § 2520.104-23(b), the following information is provided:

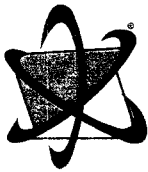
1. Name and Address of Employer: The United Group of National Paper Distributors, Inc., 3121 Mercedes Drive, Monroe, LA 71201.
2. EIN of Employer: 72-0972056.
3. The Employer maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
4. Number of Plans: One (1).
5. Number of Participants: One (1).

The Employer will provide Plan documents, if any, to the Secretary upon request as required by Section 104(a)(6) of ERISA.

Sincerely,



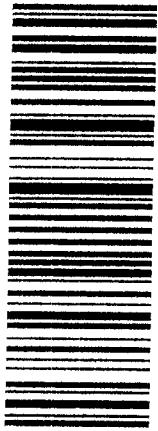
Tobie F. McKown, President
The United Group of National Paper Distributors, Inc.



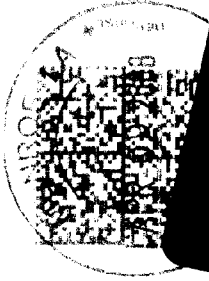
3121 Mercedes Drive
Monroe, LA 71201-5153

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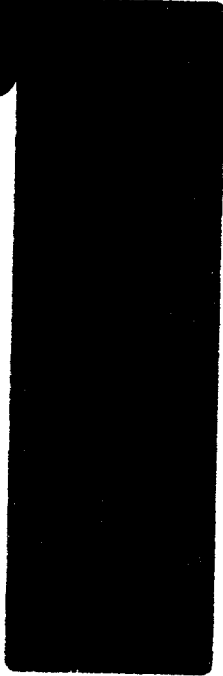
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