

"AMERICAN TRADITION,
FRENCH KNOW-HOW"

July 11, 2008



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

Re: Top-Hat Plan Exemption Statement

Dear Sir/Madam:

Canton Wood Products Company, LLC recently adopted a Deferred Compensation Agreement ("Agreement") for the purpose of providing deferred compensation to an employee who is a member of a select group of management or highly compensated employees.

The following information is provided as an alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974, as amended, pursuant to the provisions of 29 C.F.R. §2520.104-23.

Name and Address of Employer:	Canton Wood Products Company, LLC 365 South Woodlawn Avenue Lebanon, Kentucky 40033
EIN:	61-1400996

There is one employee who is a party to the Agreement. If any additional information is needed, please contact the undersigned at the above address.

Very truly yours,

Anthony B Passafiume
President
Canton Wood Products Company, LLC

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CANTON WOOD PRODUCTS COMPANY, LLC
365 S. WOODLAWN AVENUE
LEBANON, KENTUCKY 40033
PHONE: 270-692-9888 800-692-9888
FAX: 270-692-3998
www.cantoncooperage.com

MEMBER OF
CHÊNE & CIE

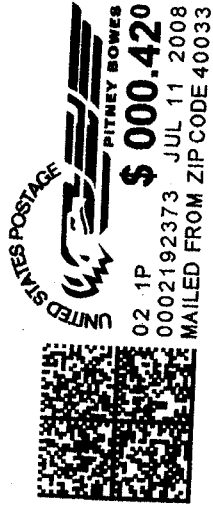
MAIN SALES OFFICE IN CA
5803 SKYLANE BLVD., SUITE C
WINDSOR, CALIFORNIA 95492
PHONE: 707-836-9742
FAX: 707-836-9759
E-mail: sales@cantonwood.com



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