



SEP 16 AM 10:30

JULY 10, 2008

Wholesale Lumber and Plywood

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

Re: Mid-South Lumber Company of Georgia, Inc. Supplemental Executive Retirement Plan

Dear Sir or Madam:

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. Mid-South Lumber Company of Georgia, 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):

1. Mid-South Lumber Company of Georgia, Inc.
 Post Office Box 1185
 Lithonia, Georgia 30058
2. Employer Identification Number: 58-1580666
3. It is hereby declared that Mid-South Lumber Company of Georgia, Inc. maintains a plan primarily of the purpose of providing deferred compensation for a select group of management or highly compensated employees.
4. The number of top-hat plans maintained by the Employer: one.
5. The number of Participants in this top hat plan is: **Four.**
6. The Plan was adopted as of JANUARY 1, 2008.

Sincerely,

Mid-South Lumber Company of Georgia, Inc.

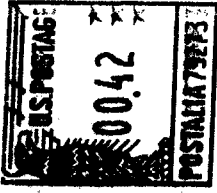
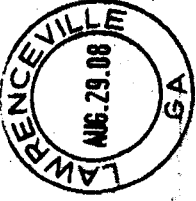
HANK JOHNS, PRESIDENT

(Print Name and Title)



ASHWORTH & ASSOCIATES, P.C.

CERTIFIED PUBLIC ACCOUNTANTS
270 CONSTITUTION BOULEVARD
LAWRENCEVILLE, GEORGIA 30045



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TOP HAT PLAN EXEMPTION
EMPLOYEE BENEFITS SECURITY ADMINISTRATION
U.S. DEPARTMENT OF LABOR
200 CONSTITUTION AVENUE, N.W. ROOM N-1513
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