



January 13, 2009

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Re: Amended and Restated Supplemental Executive Retirement Plan
of Klaussner Furniture Industries, Inc.

Dear Sir or Madam:

The plan sponsor described below has adopted a plan that amends and restates a plan previously adopted primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. Benefits from the plan are to be paid as needed solely from the general assets of the plan sponsor, or provided through insurance contracts or policies for which the premiums are paid directly by the plan sponsor from its general assets.

The following statement is filed in accordance with 29 C.F.R. § 2520.104-23:

1. Name of plan: Amended and Restated Supplemental Executive Retirement Plan of Klaussner Furniture Industries, Inc.
2. Name and address of plan sponsor: Klaussner Furniture Industries, Inc., 405 Lewallen Road, Asheboro, North Carolina 27205.
3. Employer identification number: 56-1264300
4. Number of employees in plan: 2

5. Date plan became subject to ERISA: January 1, 2009

Please contact the undersigned if additional information is required.

Sincerely,



William R. Whitehurst

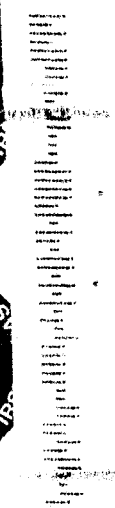
WRW/dlm

cc: Mr. Scott Kauffman

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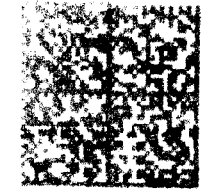
CARLYLE SANDRIDGE & RICE
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