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January 14, 2009



**CERTIFIED MAIL**  
**RETURN RECEIPT REQUESTED**

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

Fax 706 876 5898

**In re: The Dixie Group, Inc. Combined Master Nonqualified Retirement Savings Plan ("the Master Plan") – Filing Obligation Under 29 CFR Section 2520.104-23**

Gentlemen:

The following information is required under the above Department of Labor regulation:

- (1) Name and address of the employer – The Dixie Group, Inc., 2208 South Hamilton Street, Dalton, Georgia 30721;
- (2) The employer identification number of the employer: 62-0183370;
- (3) The employer maintains the plan primarily for the purpose of providing deferred compensation for a select group of management or highly-compensated employees;
- (4) The number of such plans: There is one Master Plan with two sub-plans;
- (5) The number of employees in each: The Dixie Group, Inc. New Nonqualified Retirement Savings Plan has 97 employees, and The Dixie Group, Inc. 409A Nonqualified Plan has 68 employees.

If you require any further information, please do not hesitate to contact me.

Sincerely,

Jeffrey Laseter  
 Director, Compensation and Benefits

THE DIXIE GROUP, INC.  
 2208 S. Hamilton Street • Dalton, GA 30721-4974

706 876 5800  
 866 606 7475

