



November 16, 2009

EBSA/PUBLIC DISCLOSURE

2009 NOV 18 AM 7:35

VIA CERTIFIED MAIL

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

Re: Top Hat Plan Exemption

Dear Sir or Madam:

I am filing this statement on behalf of World Color (USA) Corp. ("Worldcolor"), 291 State St., North Haven, CT 06473-2169 (EIN: 52-2009152), pursuant to 29 C.F.R. § 2520.104-23.

Worldcolor maintains four plans primarily for the purpose of providing deferred compensation to a select group of management or highly compensated employees of Worldcolor and its affiliates. One such plan currently covers approximately 15 U.S. employees, one such plan currently covers 160 U.S. employees, one such plan currently covers 104 U.S. employees, and one such plan currently covers 10 U.S. employees.

In addition, Worldcolor has individual agreements or arrangements (the "Agreements") relating to seven of its current or former executives providing for the payment of certain retirement benefits to the executives. Although Worldcolor has not taken a position as to whether any of the seven Agreements constitutes a pension plan (within the meaning of Section 3(2) of ERISA), this statement is nonetheless being filed pursuant to 29 C.F.R. § 2520.104-23 with respect to the seven Agreements.

Please contact me if you would like a copy of any of the foregoing plans or Agreements.

Sincerely,

A handwritten signature in black ink, appearing to read "Deborah Sirot".

Deborah Sirot
Director, US Retirement Plans

Worldcolor

291 State Street, North Haven, Connecticut 06473
TELEPHONE 203-288-2468 FAX 203-287-4101 worldcolor.com

From: Origin ID: HVNA (203) 287-5037
Debbie Sirot
Worldcolor
291 State Street

North Haven, CT 06473



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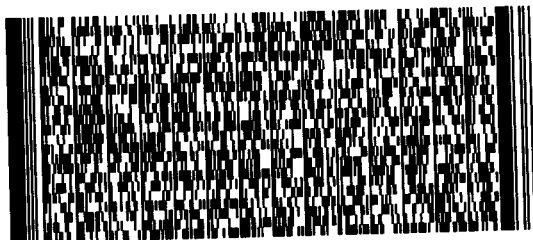
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WASHINGTON, DC 20210

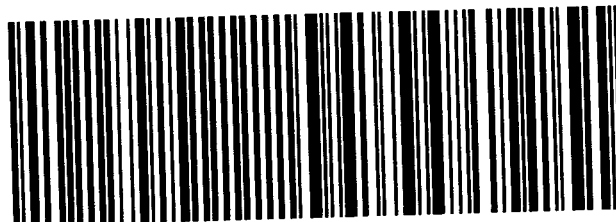
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