



Sauder Woodworking Co.
502 Middle Street
P.O. Box 156
Archbold, OH 43502-0156

419-446-2711

ERISA/PUBLIC DISCLC

2010 JUN -2 PM 12: 03

May 25, 2010

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

Re: Nonqualified Deferred Compensation Plan Registration Statement

Dear Sir/Madam:

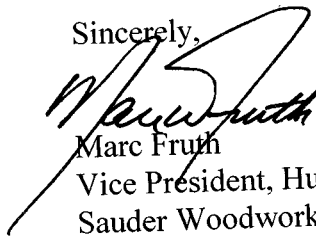
This is to provide the information required by ERISA Regulation 2520.104-23 regarding nonqualified compensation arrangements for a select group of management level or highly compensated employees.

Employer's Name:	Sauder Woodworking, Co.
Address:	502 Middle St. Archbold, OH 43502
Employer ID Number:	34-4346145
Plan Name	Sauder Woodworking Co. Phantom Stock Appreciation Plan

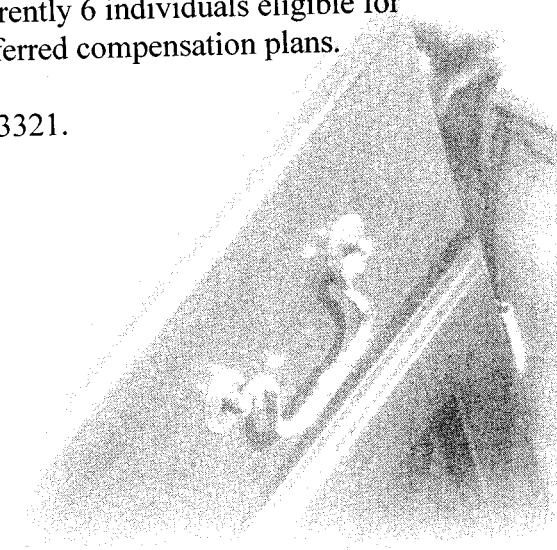
The employer maintains the above nonqualified deferred compensation plan primarily for the purpose of providing deferred compensation for a select group of management executives or highly compensated employees. There are currently 6 individuals eligible for this Plan. The employer maintains no other nonqualified deferred compensation plans.

For any further information, please contact me at (419) 446-3321.

Sincerely,

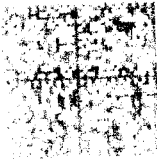


Marc Fruth
Vice President, Human Resources
Sauder Woodworking Co.





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TOP HAT PLAN EXTENSION
EMPLOYEE BENEFIT SECURITY ADMIN.
ROOM N-1513
U.S. DEPARTMENT OF LABOR
200 CONSTITUTION AVE. N.W.
WASHINGTON, D.C. 20210

