

SOUTHERLAND

Quality Bedding Since 1893

EB&A PUBLIC DISCLOSURE
2010 SEP 30 AM 7:29

September 20, 2010

CERTIFIED – RETURN RECEIPT REQUESTED

Certified # _____

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, NW
Washington, D.C. 20210

RE: Southerland, Inc.
1973 Southerland Drive
Nashville, TN 37207-0129

EIN: 62-0190550

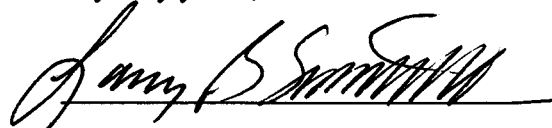
Dear Sir/Madam:

Pursuant to the provisions of Department of Labor regulations at 29 CFR §2520.104-23, this is to notify the Secretary of Labor that Southerland, Inc. (the "employer") maintains a plan or plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, and that benefits under the plan or plans (i) are paid as needed solely from the general assets of the employer, (ii) are provided exclusively through insurance contracts or policies, the premiums for which are paid directly by the employer from its general assets, issued by an insurance company or similar organization which is qualified to do business in any State, or (iii) both.

The employer maintains one (1) such plan, which covers three (3) employees.

As required by section 104(a)(6) of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"), upon request the plan document will be provided to the Secretary of Labor. This is also to confirm that this statement is filed within 120 days after the plan becomes or became subject to Part 1 of ERISA.

Very truly yours,



L. Bryan Smith, CFO

10360619.1

SOUTHERLAND
Quality Bedding Since 1893

P. O. BOX 70129
1973 SOUTHERLAND DRIVE
NASHVILLE, TENNESSEE 37207-0129

PLACE STICKER AT TOP OF ENVELOPE
TO THE RIGHT OF RETURN ADDRESS.
FOLD AT DOTTED LINE

CERTIFIED MAIL



7000 0520 0015 1982 7865



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Washington, D.C. 20210*

