

KING & SPALDING

King & Spalding LLP
 1180 Peachtree Street, N.E.
 Atlanta, Georgia 30309-3521
 www.kslaw.com

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Eleanor Banister
 Direct Dial: (404) 572-4930
 Direct Fax: (404) 572-5132
 ebanister@kslaw.com

March 11, 2011

VIA CERTIFIED MAIL
RETURN RECEIPT REQUESTED

Top Hat Plan Exemption
 Employee Benefit Security Administration
 Room N-5644
 U.S. Department of Labor
 200 Constitution Avenue, N.W.
 Washington, DC 20210

Re: Top Hat Plan Exemption
Client Name - Textile Rubber & Chemical Co., Inc.
Address - 1400 Tiarco Drive, Dalton, Georgia 30721-1909
EIN: 58-0830706

Dear Sir or Madam:

We are submitting this letter on behalf of our client, Textile Rubber & Chemical Co., Inc. (the "Client"), to inform you (in accordance with DOL Reg. § 2520.104-23) that, effective January 1, 2011, the Client adopted the three plans listed below, which were designed primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees of the Client.

- Textile Rubber & Chemical Co., Inc. Deferred Bonus Plan ("Plan");
- 2011 Bonus Plan for Kevin Nolan - Vice President & General Manager, Tiarco Chemical Division ("Nolan Plan"); and
- 2011 Bonus Plan for Joe Tuttolomondo - Vice President & General Manager XL Brands, LLC (Tuttolomondo Plan).

On January 1, 2011, the Plan had 12 participants, the Nolan Plan had 1 participant and the Tuttolomondo Plan had 1 participant. We will provide a copy of the plans to the Secretary of Labor upon request.

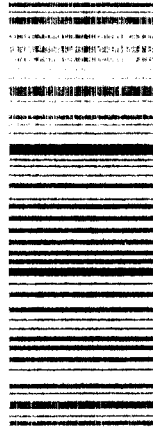
Very truly yours,



Eleanor Banister

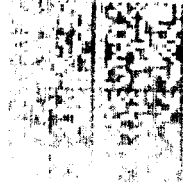
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