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EUSA/PUBLIC DISCLOSURE

May 24, 2012

BY CERTIFIED MAIL_RETURN RECEIPT REQUESTED

United States Department of Labor
Employee Benefits Security Administration

Top Hat Plan Exemption
200 Constitution Ave., N.W., Ste N-1513
Washington, D.C. 20210

RE: Springs Creative Products Group, LLC. – Long Term Incentive Plan

Dear Sir or Madam:

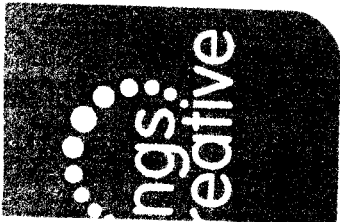
In accordance with Department of Labor Regulation § 2520.104-23, this letter will service as the alternative method of compliance with the reporting and disclosure requirements of Part I of Title I of the Employee Retirement Income Security Act of 1974, as amended, for a pension plan for a select group of management or highly compensated employees.

1. Springs Creative Products Group, LLC, a South Carolina corporation, (the "Sponsor") maintains and sponsors the Springs Creative Products Group, LLC Long Term Incentive Plan (the "Plan").
2. The address of the Sponsor is 300 Chatham Street, Suite 100, Rock Hill, SC 29730
3. The employer identification number assigned by the Internal Revenue Service to the Sponsor is 13-4346033
4. The Sponsor declares it maintains the following plan primarily for the purposes of providing deferred compensation for a select group of management or highly compensated employees.
5. There are 4 employees participating in the Plan.
6. A copy of the plan document will be furnished upon request.

Very truly yours,



Crystal B. Climer



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IS CREATIVE
S GROUP, LLC.
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CERTIFIED MAIL



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