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an affiliate of THE GOLDEN LADY GROUP

102 Corporate Center Boulevard Greensboro, NC 27408 336 852-2030

July 18, 2012

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

Re: Kayser-Roth Corporation Nonqualified Deferred Compensation Plan

Dear Sir/Madam:

In accordance with 29 CFR 2520.104-23, on behalf of Kayser-Roth Corporation Nonqualified Deferred Compensation Plan, we hereby provide you with the information set forth below:

Name and Address of Employer

Kayser-Roth Corporation
102 Corporate Center Boulevard
Greensboro, NC 27408

Employer's Taxpayer Identification Number

94-2974014

Required Declaration

The Employer sponsors the Kayser-Roth Corporation Nonqualified Deferred Compensation Plan ("Plan"), which has the effect of deferring compensation for a select group of management or highly compensated employees. Benefits are paid out of the general assets of the Employer.

Currently, Kayser-Roth Corporation maintains one nonqualified plan. Specifically, there are four employees eligible to participate in all nonqualified plans maintained by the Employer. The Plan was adopted on July 13, 2012, with an effective date of January 1, 2012.

If you have any questions about this matter, please contact the undersigned.

Sincerely,

Kevin Toomey, President & CEO

VIA CERTIFIED MAIL Return Receipt Requested

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EBSA/PUBLIC DISCLOSURE

