

Jill M. Perry
Member
502.779.8539 (t)
502.581.1087 (f)
jperry@fbtlaw.com

February 27, 2013

Certified Mail & Return Receipt Request
No. 7012-1010-0000-2576-1663

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

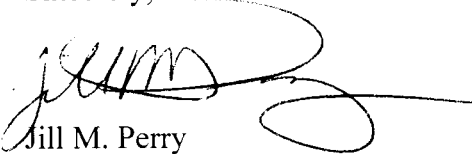
Re: National Tobacco Company, L.P. Top Hat Plan Exemption Statement

Dear Sir or Madam:

Enclosed, pursuant to Department of Labor Regulation Section 2520.104-23, is a Top Hat Plan Exemption Statement for the National Tobacco Company, L.P. Executive Restoration Plan.

Please call if you have any questions.

Sincerely,


Jill M. Perry

Enclosure

Copy to: Mr. Dave Johnson (w/ encl., via e-mail)

TOP HAT PLAN EXEMPTION STATEMENT

1. Employer: National Tobacco Company, L.P.
2. Employer Address: 5201 Interchange Way
Louisville, KY 40229
3. Employer Identification Number: 61-1133037
4. The Employer maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. The Employer maintains two such deferred compensation plans.
6. This Top Hat Plan Exemption Statement is for the National Tobacco Company, L.P. Executive Restoration Plan. This plan covers eight (8) employees.
7. Upon request, the Employer will furnish a copy of the plan to the Department of Labor.

To be filed with:

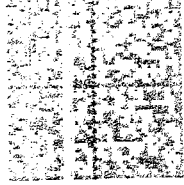
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LOUISVILLE, KY 40202

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RECEIPT REQUESTED