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August 19, 2014

Via Certified Mail — Return Receipt Requested

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

2014 AUG 26 11:11
EBSA/MAIL

Re: Top-Hat Alternative Reporting and Disclosure Statement for National Distributing Company, Inc. Executive Deferred Compensation Plan for Principals

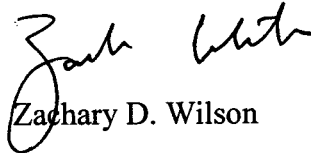
Dear Sir or Madam:

In accordance with Department of Labor Regulation § 2520.104-23, National Distributing Company, Inc. intends that this letter serve as the disclosure statement that is 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 the National Distributing Company, Inc. Executive Deferred Compensation Plan for Principals, which was adopted on April 30, 2014.

1. The name and address of the employer is National Distributing Company, Inc., One National Drive SW, Atlanta, Georgia, 30336-1680.
2. The employer identification number assigned by the Internal Revenue Service to the employer is 58-0516238.
3. The employer declares that it maintains the following 3 plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees:
 - a. National Distributing Company, Inc. Executive Deferred Compensation Plan for Principals. This plan covers 5 employees of National Distributing Company, Inc.
 - b. National Distributing Company, Inc. Deferred Compensation Plan III. This plan covers 30 employees of National Distributing Company, Inc.
 - c. National Distributing Company, Inc. Executive Deferred Compensation Plan. This plan covers 1 employee of National Distributing Company, Inc.

Please call the undersigned if you have any questions or require additional information.

Sincerely,



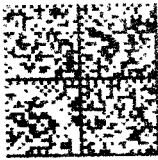
Zachary D. Wilson

cc: Ms. Francie Purnell

CERTIFIED MAIL

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171 17th Street, NW
Suite 2100
Atlanta, GA 30363-1031

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