

WinsLoew

FURNITURE, INC.

DOL-2520
P1001
96 OCT 30 AM 11:30

Furniture Operating Segments
Casual
Contract Seating
Ready To Assemble
Lifestyle

Vincent Tortorici
Vice President
Chief Financial Officer

2520032540151

October 21, 1996

CERTIFIED MAIL

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue N.W.
Washington, D.C. 20210

Gentlemen:

Pursuant to DOL Regulations, Sec. # 2520.104-23, notice is hereby given of the adoption of the following described Plan:

1. Name of Plan: WinsLoew Furniture, Inc. Non-Qualified Supplemental Retirement Plan for Key Employees.
2. Employer: WinsLoew Furniture, Inc.
3. EIN: 63-1127982
4. The plan is maintained primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.
5. There is one plan, and this plan will initially cover approximately 15 employees.

Sincerely,



Vincent A. Tortorici, Jr.
Chief Financial Officer

WinsLoew Furniture, Inc.

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