



August 28, 2008

Dear Valued Customer:

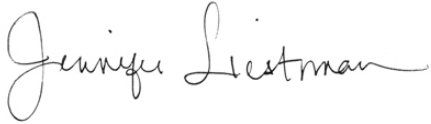
As you know, we are facing some of the most inflationary economic conditions seen in recent years. In addition to the impact from significant increases in the costs of raw materials, ever rising fuel and energy costs continue to impact our supply chain and manufacturing plants.

As a result, on July 31, 2008, TOPS announced an industry wide adjustment in pricing effective January 1, 2009. That announcement included general information on increase by category. This addendum should serve as a further definition of these upcoming changes:

FILING	% FILING	FORMS	% FORMS	PADS/ TABLETS	% PADS/TAB	BINDERS	% BINDERS
Binding Cases	11%	Account and Record	10%	Legal Pads	11%	Ring Binders	10.5-17%
Case Files	11%	Core Business Forms	7%	Spiral Notebooks	11%	Paper Index	5%
Classification Folders	10%	Invoices	7%	Business Journals	11%	Paper Dividers	5%
Everyday Files	11%	Financial Records	0-25%			Poly Indexes	20-27%
Expanding Files	6%	Forms Holders	10%			Poly Dividers	20-27%
Fastener Folders	8-11%	Legal Forms/Socrat.	11%			Poly Report Covers	20-27%
Fiberboard Boxes	36%	Memos and Message	7%			Poly Organizers	20-27%
File Jackets	11%	Personnel Forms	7%			Business Collection	10%
File Pockets	8%	Receipts	7%			Hold it- Self Adhesive	27%
Hanging File Folders	10%	Easel Pads	11%				
Index Guides	10%	Tax Forms	11%				
Poly Filing	40%	Time Cards	7%				
Pressboard Folders	10%						
Secure File Folders	10%						
Core Filing Products	26%						
Wallets/ Envelopes	6%						

Everyone at TOPS values our partnership and your continued support. It is our goal to continue to supply the trade with the highest quality products while helping you maintain your competitive position. We promise to continue to source materials responsibly and keep you updated accordingly.

Sincerely,

A handwritten signature in black ink that reads "Jennifer Liestman". The signature is written in a cursive, flowing style.

Jennifer Liestman
Vice President – Commercial Sales
TOPS Products

Cc: Matt Gresge
Jim Ellward
Chuck Bratcher
Matt Roberts