



July 11, 2008

Dear Valued Customer:

On December 28, 2007 TOPS announced that it had completed its purchase of Cardinal Brands, Inc., a privately- owned designer, developer, and manufacturer of binders, filing and forms products. Since this time, TOPS has been steadfastly moving forward with all aspects of company integration efforts primarily driven by the desire to provide you with the most efficient service and support within the office products industry.

Towards that end, TOPS is now ready to begin our internal systems conversion and wanted to supply you with some key dates in order to allow you to plan and adjust your daily business requirements, ensuring that you do not experience any delays.

Specifically, TOPS is in the process of converting all legacy Cardinal Brands systems over to the TOPS platform. Unfortunately, this data combination process will require a short period during August 18-22nd, where general account activity for legacy CB items (Cardinal, Adams, and Globe-Weis) must be put on hold. This delay will include acceptance of orders, checking on release/shipment status, and any pricing verifications/inquiries.

Effective August 25th, TOPS will then be supporting all customers under one common system.

In summary, the TOPS conversion timeline is as follows:

Timeframe	Description	Special Notes
8/15/2008	Last day all TOPS (<u><i>legacy CB items only- Cardinal, Adams, and Globe Weis</i></u>) orders will be accepted prior to systems conversion	
8/18/2008-8/22/2008	<i>TOPS Delay period</i>	Any order or release activity submitted during this time will be held and entered into the TOPS systems on <i>Monday, August 25, 2008.</i>
8/19/2008	Last day all TOPS (<u><i>legacy CB items only- Cardinal, Adams, and Globe Weis</i></u>) orders will ship (submitted prior to 8/15/2008)	The TOPS warehouse will have until the end of day 8/19 to complete any orders of which were received prior to the end of day 8/15.



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Timeframe	Description	Special Notes
8/22/2008	Inventory received into TOPS systems.	All previous legacy systems will be accessible as view only.
8/25/2008	<i>TOPS – System conversion complete</i>	<i>All orders accepted under one system</i>

TOPS appreciates your patience as we move through our integration efforts and plans to continue to deliver the service and support you have become accustomed to.

Thank you for your continued cooperation.

Sincerely,

A handwritten signature in cursive script that reads "Jennifer Liestman".

Jennifer Liestman
Vice President Commercial Sales

A handwritten signature in cursive script that reads "Jim Ellward".

Jim Ellward
Vice President Retail Sales and Marketing

Cc: Matt Gresge
Marybeth Paustenbach