

**REGISTRATION STATEMENT
FOR THE
VPI CORPORATION
STOCK APPRECIATION RIGHTS PLAN**

2520052092890

1. **Name and Address of Employer:** VPI Corporation
3123 South 9th Street
P.O. Box 451
Sheboygan, WI, 53082-0451

2. **Employer Identification Number:** 20-1985702

3. **Plan Declaration:** VPI Corporation maintains the following plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees:

VPI Corporation Stock Appreciation Rights Plan.

4. **Number of Plans:** One (1).

5. **Number of Plan Participants:** As of the date hereof, three (3) employees participate in the Stock Appreciation Rights Plan.

Dated as of this 27th day of April 2005.

VPI CORPORATION

By: _____

Robert Mac Pherson,
Executive Vice President and Chief Financial Officer

April 27, 2005

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

Re: VPI Corporation (E.I.N. 20-01985702)
Registration of Top-Hat Plan

Ladies and Gentlemen:

In accordance with Department of Labor Regulation Section 2520.104-23, enclosed for filing is an executed Registration Statement for the VPI Corporation Stock Appreciation Rights Plan, which was adopted by VPI Corporation effective January 1, 2005.

Please acknowledge receipt of the enclosed registration statement by date stamping the enclosed copy of this letter and returning it to us in the enclosed self-addressed envelope.

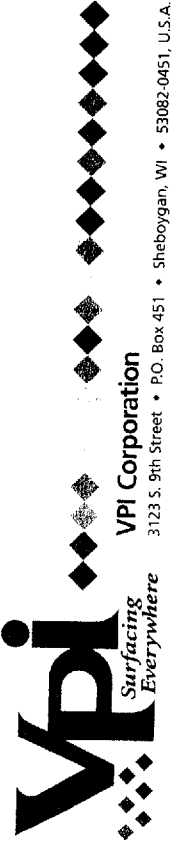
Thank you for your assistance.

Very truly yours,



Robert Mac Pherson,
Executive Vice President and Chief Financial Officer

Enclosures



*Top Hat Plan Exemption
Employee Benefits Security Administration
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