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November 30, 2005

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

RE: POLI FILM AMERICA, INC.  
Amendments to Non-qualified Deferred Compensation Plan  
in Accordance with I.R.C. Section 409A  
POLIFI-02

05 DEC -6 PM 1:22

To Whom It May Concern:

This letter serves as notice to the Secretary of Labor pursuant to 29 C.F.R. Section 2520.104-23. Through this letter, Poli-Film America, Inc., located at One Elgiloy Drive, Hampshire, Illinois 60140, Employer Identification Number 36-3437757, hereby declares that it maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, which has recently been amended in accordance with I.R.C. Section 409A. Poli-Film America, Inc. currently maintains one such plan, for a single employee. A copy of the aforementioned amended plan will be provided upon request.

If you should have any questions, please do not hesitate to contact me at 630-653-1577.

Sincerely,

ROLEWICK & GUTZKE, P.C.

  
David F. Rolewick

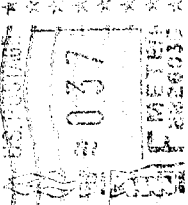
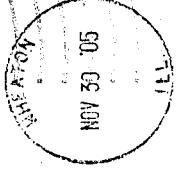
DFR\cng  
cc: Poli Film America, Inc.  
attn: John Nicol



**ROLEWICK & GUTZKE, P.C.**

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