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POLYMER ENTERPRISES INC.

BERKSHIRE CENTER, SUITE 401
GREENSBURG, PENNSYLVANIA 15601
TELEPHONE: (724) 838-2340
FAX: (724) 838-2344

January 19, 2006

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

REVISED

RE: Polymer Enterprises, Inc.
Top Hat Plans

06 FEB -6 AM 10:14

Gentlemen:

Enclosed please find a registration statement regarding the plans of Polymer Enterprises, Inc. Plan 001 was previously registered with your office as Plan 002 under our cover letter of January 15, 1993, and Plan 002 was previously registered under our cover letter of December 21, 1994, as plan 003.

This filing is to revise the plan numbers with respect to Plans 001 and 002; and with respect to Plan 003, to elect the alternative method for compliance with ERISA reporting and disclosure requirements as provided in 29CFR§2520.104-23.

Please consider this registration as fulfillment of the alternative compliance requirement of 29 CFR§2520.104-23 for Plan 003 (previously shown as Plan 002 in correspondence dated January 6, 2006) and as an exemption for that plan from any future reporting requirements of Part 1 of Title 1 of ERISA.

Very truly yours,

Thomas M. Schultz

V.P. Administration & General Counsel

TMS/llh

Enclosure

TOP HAT PLAN REGISTRATION STATEMENT

UNDER DOL REGULATION §2520.104-23

January 5, 2006

IDENTIFICATION

Polymer Enterprises, Inc.
Berkshire Center, Suite 401
4731 Route 30
Greensburg, PA 15601
EIN: 25-0650190

DECLARATIONS

Polymer Enterprises, Inc. Has established three deferred compensation plans. The Company declares that they are non-qualified, unfunded, deferred compensation plans and that they are maintained primarily for the purpose of providing deferred compensation for a select group of management employees of the company and its subsidiaries.

STATEMENT OF PLANS

<u>PLAN</u>	<u>CURRENT EXECUTIVE PARTICIPANTS</u>	<u>PLAN NUMBER</u>
Deferred Compensation Plan	10	001
Polymer Enterprises, Inc. Deferred Compensation Trust Plan (Frozen as of 12.31.2004)	10	002
Polymer Enterprises, Inc. 2005 Executive Elective Compensation Plan (adopted 12/5/05)	10	003

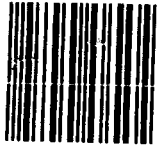


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