



High performance silicone extrusions and moldings

87 Newtown Road
 Danbury, CT 06810
 Tel: 203•744•7265
 Fax: 203•798•2351
 Web: www.vanguardproducts.com
 E-mail: info@vanguardproducts.com

27 July 2006

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

06 AUG - 1 AM 3: 19

Re: The Vanguard Products Corporation Company Executive Severance Plan for the Benefit of Anthony Smith

Dear Sir or Madam:

This statement is being filed pursuant to 29 C.F.R. §2520.104-23 and is intended to satisfy the alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 ("ERISA") prescribed by the Secretary of Labor under Section 110 of ERISA.

Name of Employer: Vanguard Products Corporation
 Address: 87 Newtown Road
 Danbury, CT 06810
 Mailing Address: 87 Newtown Road
 Danbury, CT 06810
 EIN: 06.083.5385

The Company maintains the above-captioned Plan covering one (1) employee for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The plan provides deferred compensation in the form of severance benefits, and was adopted by the Company on April 3rd, 2006.

Copies of the plan document will be provided to you upon request as required by Section 104(a)(1) of ERISA.

Sincerely,

VANGUARD PRODUCTS CORP.

Handwritten signature of Robert C. Benn in cursive.

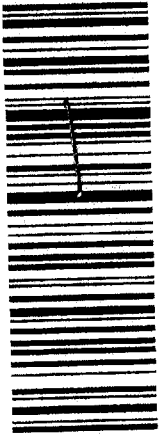
Robert C. Benn
 President/CEO

RCB/edm

ANGUARD
products corporation

87 Newtown Road
Danbury, CT 06810

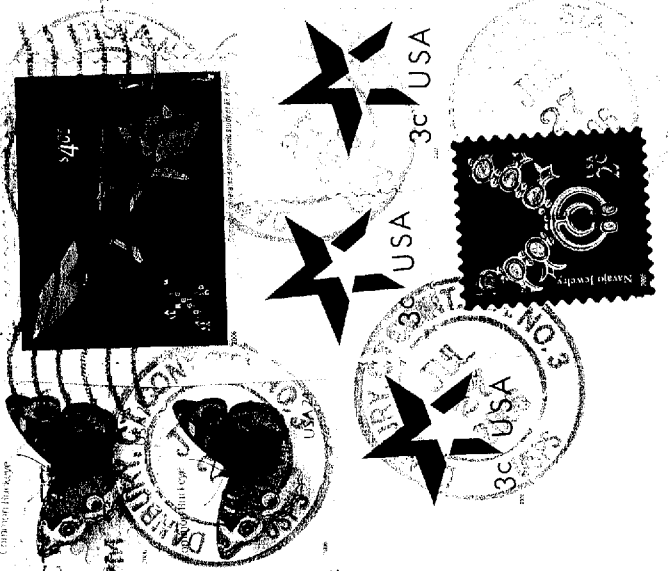
Top Hat Plan Exemption
Employee Benefits Security Admin
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, DC 20210



7001 1940 0004 8841 8933

STAMFORD CT
27 JUL 2006 PM

Compton Hickey



20210+0000

