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2010 JAN 26 AM 8:13

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January 18, 2010

Certified Mail - Return Receipt Requested

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Re: Avon Rubber & Plastics, Inc.

Dear Sir or Madam:

We are writing on behalf of our client, Avon Rubber & Plastics, Inc. Our client recently established an unfunded pension plan for a select group of management or other highly compensated employees (a "top hat" plan). The new plan was effective as of October 1, 2009 and signed on December 23, 2009.

Pursuant to Department of Labor regulations Section 2520.104-23, we are supplying the following information to you:

1. Employer's name and address:

Avon Rubber & Plastics, Inc.
503 Eighth Street
Cadillac, MI 49601
2. Employer's EIN: 36-3366161
3. Avon Rubber & Plastics, Inc. maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or other highly compensated employees.
4. The name of the new plan is the Avon Rubber & Plastics, Inc. Supplemental Executive Retirement Plan. The plan currently has two participants.
5. A copy of the plan document will be provided upon request.

MILLER JOHNSON

U.S. Department of Labor

January 18, 2010


Page 2

Please contact us if you have any questions regarding this filing or need any additional information.

Sincerely,

MILLER JOHNSON

By


James C. Bruinsma

JCB:jv

cc: Sue Peterson

**MILLER
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Attorneys and Counselors

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