

CERTIFIED MAIL

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

EBSA/PUBLIC DISCLOSURE
2010 APR 22 PM 12:42

April 15, 2010

**RE: Top Hat Plan Exemption
29 CFR §2520.104-23**

Gentlemen:

This statement is submitted pursuant to the requirements of 29 CFR §2520.104-23 and is intended to satisfy the reporting and disclosure obligations of Part I of Title I of the Employee Retirement Income Security Act of 1974 as to the plans listed below.

1. Name and Address of Employer

Aris Horticulture, Inc.
115 Third Street, S.E.
Barberton, Ohio 44203

2. Employer Identification Number

34-0936187.

3. Declaration of Purpose

Aris Horticulture, Inc. maintains this plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

4. Information Regarding Plan

Aris Horticulture, Inc. Phantom Stock Plan adopted February 25, 2010.
Current number of employees participating: 2.

ARIS HORTICULTURE, INC.

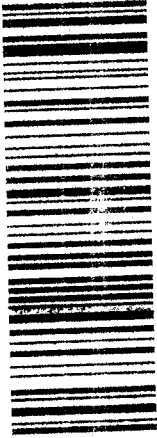
Dated: April 05, 2010

By: 
William Rasbach, President

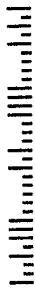


BUCKINGHAM,
DOOLITTLE &
BURROUGHS, LLP
Attorneys & Counselors at Law
3800 Embassy Parkway, Suite 300
Akron, Ohio 44333

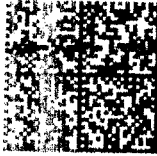
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TOP HAT PLAN EXEMPTION
PENSION AND WELFARE BENEFITS ADMINISTRATION
ROOM N-1513
US DEPARTMENT OF LABOR
200 CONSTITUTION AVENUE NW
WASHINGTON DC 20210



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