

April 11, 2012

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

2012 APR 17 PM 4:33  
EBSA/PU310/HSC/LO/

Dear Sir or Madam:

Re: Progressive Converting, Inc. Key Executive Incentive Compensation Plan

The following is a listing of the information required under Department of Labor Regulation Section 2520.104-23.

1. Employer's Name: Progressive Converting, Inc.
2. Employer's Address: 2430 E Glendale Avenue  
Appleton, WI 54911
3. Employer's EIN: 39-1747757
4. The said employer has established a plan primarily for the purpose of providing deferred compensation for a select group of management or highly-compensated employees. The plan has six employees originally participating.

The Board of Directors of the employer has the right to select additional participants to the pre-existing plan from a select group of management or highly-compensated employees.

5. Plan documents will be provided upon request in accordance with ERISA Section 104(a)(6).

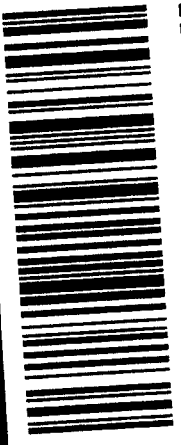
Please contact us if you have any questions concerning the above information.

Sincerely yours,

By:   
Dan Curtin, President

04-199-04  
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**CERTIFIED MAIL**



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**PRO-CON**  
PROGRESSIVE CONVERTING, INC.

2430 E. Glendale Avenue Appleton, WI 54911

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