



ERISA/PUBLIC DISCLOSURE  
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Reinhart Boerner Van Deuren s.c.  
P.O. Box 2965  
Milwaukee, WI 53201-2965

1000 North Water Street  
Suite 1700  
Milwaukee, WI 53202

Telephone: 414-298-1000  
Fax: 414-298-8097  
Toll Free: 800-553-6215  
reinhartlaw.com

November 2, 2012

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CERTIFIED MAIL -  
RETURN RECEIPT REQUESTED

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

Dear Sir or Madam:

Re: Reporting and Disclosure for  
Spuncast, Inc. Stock Appreciation  
Rights Plan (the "Plan")  
EIN: 39-1246768

On behalf of Spuncast, Inc., the Plan sponsor, we hereby submit the enclosed Statement of Unfunded Plan for Select Groups of Management and Highly Compensated Employees (the "Statement") to satisfy the reporting and disclosure requirements established for deferred compensation benefits provided to key executive officers of Spuncast, Inc.

We want to confirm that you have received this Statement. Please stamp the enclosed copy of the Statement and return it in the self-addressed stamped envelope.

If you have any questions or comments, or if you would like a copy of the Plan document, please do not hesitate to contact me.

Yours very truly,

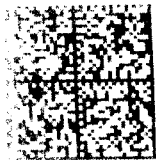
Rebecca E. Greene

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Encs.

STATEMENT OF UNFUNDED PLAN  
FOR SELECT GROUPS OF MANAGEMENT AND  
HIGHLY COMPENSATED EMPLOYEES:  
"TOP HAT" PLANS  
FILED PURSUANT TO SECTION 2520.104-23

Employer's Name:	Spuncast, Inc.
Employer's Address:	W6499 Rhine Road Watertown, Wisconsin 53098
Employer's Tax I.D.:	39-1246768
Identification of Plan:	Spuncast, Inc. Stock Appreciation Rights Plan
Plan Adoption Date:	July 31, 2012
Employer's Declaration Regarding the Plan:	The Employer, Spuncast, Inc., has adopted a deferred compensation program, primarily for the purpose of providing deferred compensation for a select group of management and highly compensated employees. Any benefits from such plan are paid as needed solely from the Employer's general assets.
Number of Deferred Compensation Plans:	One (1)
Number of Employees in the Plan:	Three (3)

A complete copy of the related document is available upon request.



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# First Class Mail

**Reinhart**  
Attorneys at Law

Reinhart Beemer Van Duzen S.C.  
1000 North Water Street  
P.O. Box 2965  
Wausau, WI 54981-2965

**Certified Mail -  
Return Receipt Requested**

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