

January 2, 2014

**BY CERTIFIED MAIL
RETURN RECEIPT REQUESTED**

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N1513
U.S. Department of Labor
200 Constitution Avenue NW
Washington, DC 20210

RE: Bentley World Packaging, Ltd. Incentive Compensation Plan
(Adopted December 16, 2013, to be effective January 1, 2014)

Dear Sir/Madam:

On behalf of our client, Bentley World Packaging, Ltd., the following information is provided in compliance with the requirements for the alternative method of reporting and disclosure under Part 1 of Title I of the Employee Retirement Income Security Act of 1974, as amended, for unfunded or insured pension plans for a select group of management or highly compensated employees, as specified in Department of Labor Regulations, 29 C.F.R. §2520.104-23:

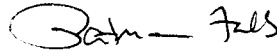
Name and Address of Employer:	Bentley World Packaging, Ltd. 4080 North Port Washington Road Milwaukee, WI 53212
Employer Identification Number:	39-1628642
Number of Unfunded Deferred Compensation Plans Maintained by Employer Covered in this Statement:	1
Number of Employees Initially in Plan	3

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Bentley World Packaging, Ltd. maintains the plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. A copy of the plan will be provided to the Secretary of Labor upon request.

Regards,

GODFREY & KAHN, S.C.



Patricia Falb

PLF:tk

cc: Sally Bentley
Thomas Bentley, III

* * * * *

Pursuant to Circular 230 promulgated by the Internal Revenue Service, if this correspondence, or any attachment hereto, contains advice concerning any federal tax issue or submission, please be advised that it was not intended or written to be used, and that it cannot be used, for the purpose of avoiding federal tax penalties unless otherwise expressly indicated.

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GODFREY & KAHN S.C.

780 NORTH WATER STREET
MILWAUKEE, WISCONSIN 53202



CERTIFIED MAILTM

PLACE STICKER AT TOP OF ENVELOPE TO THE RIGHT
OF THE RETURN ADDRESS. FOLD AT DOTTED LINE

CERTIFIED MAIL-RETURN RECEIPT REQUESTED

TOP HAT PLAN EXEMPTION
EMPLOYEE BENEFITS SECURITY ADMINISTRATION
ROOM N1513 – US DEPARTMENT OF LABOR
200 CONSTITUTION AVE NW
WASHINGTON, DC 20210

