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June 5, 2015

CERTIFIED MAIL

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

RE: Grand Traverse Reels, Inc., d/b/a Grand Traverse Container Top Hat Filing

Pursuant to Department of Labor Regulation Section 2520.104-23, this statement is being filed on behalf of the employer, Grand Traverse Reels, Inc., d/b/a Grand Traverse Container (EIN: 38-3242925) (the "Employer"), whose principal address is:

1050 Business Park Drive
Traverse City, MI 49686

The Employer is also the Plan Administrator. The purpose of filing this statement is to inform the Secretary of the Department of Labor that the Employer currently maintains one (1) non-qualified salary continuation plan primarily for the purpose of providing deferred compensation for one (1) employee who is a member of a "select group of management" or who is "highly compensated."

Pursuant to 29 CFR 2520.104-23(b)(2), the Employer will provide plan documents to the Secretary of Labor upon request as required by Section 104(a)(6) of ERISA.

Best regards,

Gabriel S. Marinaro



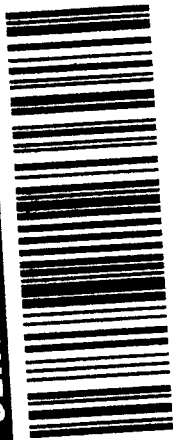
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CERTIFIED MAIL - RETURN RECEIPT REQUESTED

**TOP HAT PLAN EXEMPTION
EMPLOYEE BENEFITS SECURITY ADMINISTRATION
ROOM N-1513
US DEPT. OF LABOR
200 CONSTITUTION AVE., NW
WASHINGTON, DC 20210**

