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U.S. DEPT. OF LABOR  
PUBLIC DISCLOSURE  
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June 24, 2002

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

RE: American Packaging Corporation (EIN: 23-2209850)

**Statement Required Under Department of Labor Regulations  
Section 2520.104-23**

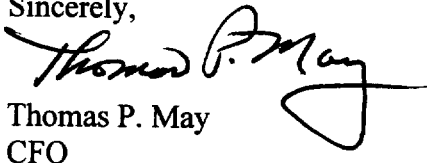
Dear Sir or Madam:

The Employer named below maintains a plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The following is the relevant information required for the statement referred to above:

<b>Name of Employer:</b>	American Packaging Corporation
<b>Address of Employer:</b>	777 Driving Park Avenue Rochester, New York 14613
<b>EIN:</b>	23-2209850
<b>Number of such plans:</b>	One Plan – The American Packaging Corporation Senior Executive Incentive Plan
<b>Estimated number of employees in such plan:</b>	3

If you have any questions, please contact the undersigned.

Sincerely,

  
Thomas P. May  
CFO

 **AMERICAN  
PACKAGING  
CORPORATION**  
CORPORATE DIVISION  
850 WEST JAMES STREET  
COLUMBUS WI 53925-1024

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