

2520032543755

Roosevelt Paper Company  
7601 State Road  
Philadelphia, PA 19136

Pension and Welfare Benefits Administration  
P. O. Box 75212  
Washington, DC 20013-5212

Re: Roosevelt Paper Company  
"Top Hat Plan"

NF 1451

Gentlemen:

In compliance with the requirements of Department of Labor Regulation Section 2520.104-23 and the Notice published in the Federal Register as 33019, dated July 24, 1992, we file herewith the statement contained herein regarding the employer's unfunded plan which provides supplemental pension benefits to a select group of management or highly compensated employees of this employer, as an alternative method of complying with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974.

Employer's Name: Roosevelt Paper Company

Employer's Address: 7601 State Road  
Philadelphia, Pennsylvania 19136

Employer's Identification Number (EIN): 23-1514696

Declaration: This employer maintains a plan or plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

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Number of Plans: This employer has one supplemental executive retirement plan covering a select group of management or highly compensated employees of this employer.

Number of Employees Covered: The aforementioned plan currently covers seven employees.

Accompanying this letter and the statement contained herein is a check, payable to the U.S. Department of Labor in the amount of \$1,000 in payment of the applicable "grace period" maximum civil penalty.

Please advise us prior to the September 30, 1992 deadline if the Department will need any additional information or material in order for us to comply with the requirements of the aforementioned Regulation and Notice.

Very truly yours,

Roosevelt Paper Company

Date 8/17/92

By: [Signature]

REPP  
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LAW OFFICES

DILWORTH, PAXSON, KALISH & KAUFFMAN

3200 THE MELLON BANK CENTER

1735 MARKET STREET

PHILADELPHIA, PENNSYLVANIA 19103

(215) 575-7000

FAX (215) 575-7200

DIRECT DIAL NUMBER:

(215) 575-7062

Richard M. Segal, Esquire

August 21, 1992

Pension and Welfare Benefits Administration  
P. O. Box 75212  
Washington, D.C. 20013-5212

NE [45]

Re: Roosevelt Paper Company  
"Top Hat Plan"

Gentlemen:

On behalf of our client, Roosevelt Paper Company, we file herewith the enclosed statement as an alternative method of complying with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974 in compliance with the requirements of Department of Labor Regulation Section 2520.104-23 and the Notice published in the Federal Register as 33019, dated July 24, 1992, with regard to the Company's "top hat plan" which was adopted March 6, 1992.

Also enclosed is our client's check payable to the U.S. Department of Labor in the amount of \$1,000, in payment of the applicable "grace period" maximum civil penalty referred to in the aforementioned Notice.

Please advise us prior to the September 30, 1992 deadline if the Department will need any additional information or material in

Dilworth, Paxson, Kalish & Kauffman  
To: Pension and Welfare Benefits Administration

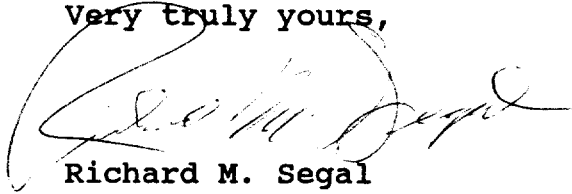
Page 2

order for our client to comply with the requirements of the afore-mentioned Regulation and Notice.

REFU

9.

Very truly yours,



Richard M. Segal

RMS:jac

Enclosures

**CERTIFIED MAIL**

**RETURN RECEIPT REQUESTED - P 802 091 904**

REPORT

'92 AUG 26 P1:45

NE1451

DATE	INVOICE NO.	DESCRIPTION	AMOUNT	DEDUCTIONS	TOTAL
		Re: SERP	1,000.00		1,000.00

3200 THE MELLON BANK CENTER  
1735 MARKET STREET  
PHILADELPHIA, PA 19103

Fold at line over top of envelope to the right  
of the return address

**CERTIFIED**

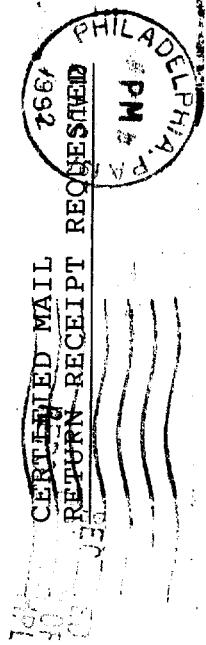
P 802 091 904

**MAIL**



Pension and Welfare Benefits Administration  
P. O. Box 75212  
Washington, D.C. 20013-5212

752 091 802 P



CERTIFIED MAIL  
RETURN RECEIPT REQUESTED

**RETURN RECEIPT  
REQUESTED**

