

**Columbus
PaperBox**

P.O. Box 15128
Columbus, Ohio
43215

344 West Town Street

614/221-2358

DOL-PWBA
PUBLIC INFORMATION
MARCH 17 AM 9:43

2520032031785

March 5, 1997

SMM, Room N-5644
Pension & Welfare Benefits Administration
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

DOL-PWBA
PUBLIC INFORMATION
MARCH 17 AM 9:43

RE: Name of Plan: Columbus PaperBox Company Pension
Trust Plan

EIN: 31-4153770

Plan Number: 001

Dear Sir:

Enclosed please find the Summary of Material Modifications
for the above mentioned plan, effective January 1, 1995.

Sincerely,

William B. Reiber
Columbus PaperBox

Enclosure

AMENDMENT NUMBER ONE TO
COLUMBUS PAPER BOX COMPANY
PENSION TRUST PLAN

BY THIS AGREEMENT, Columbus Paper Box Company Pension Trust Plan (herein referred to as the "Plan") is hereby amended as follows, effective as of January 1, 1995, except as otherwise provided:

1. Section 1.12 is amended to read as follows:

1.12 "Compensation" with respect to any Participant means such Participant's wages for the Calendar Year ending with or within the Plan Year within the meaning of Code Section 3401(a) (for the purposes of income tax withholding at the source) but determined without regard to any rules that limit the remuneration included in wages based on the nature or location of the employment or the services performed (such as the exception for agricultural labor in Code Section 3401(a)(2)).

For purposes of this Section, the determination of Compensation shall be made by:

(a) excluding commissions.

(b) excluding bonuses.

(c) including amounts which are contributed by the Employer pursuant to a salary reduction agreement and which are not includible in the gross income of the Participant under Code Sections 125, 402(e)(3), 402(h)(1)(B), 403(b) or 457(b), and Employee contributions described in Code Section 414(h)(2) that are treated as Employer contributions.

For a Participant's initial year of participation, Compensation shall be recognized for the entire Calendar Year ending with or within the Plan Year.

Compensation in excess of \$150,000 shall be disregarded. Such amount shall be adjusted for increases in the cost of living in accordance with Code Section 401(a)(17), except that the dollar increase in effect on January 1 of any calendar year shall be effective for the Calendar Year beginning with such calendar year. For any short Calendar Year the Compensation limit shall be an amount equal to the Compensation limit for the calendar year in which the Calendar Year begins multiplied by the ratio obtained by dividing the number of full months in the short Calendar Year by twelve (12). In applying this limitation, the family group of a Highly Compensated Participant who is subject to the Family Member aggregation rules of Code Section 414(q)(6) because such Participant is either a "five percent owner" of the Employer or one of the ten (10) Highly Compensated Employees paid the greatest "415 Compensation" during the year, shall be treated

as a single Participant, except that for this purpose Family Members shall include only the affected Participant's spouse and any lineal descendants who have not attained age nineteen (19) before the close of the year. If, as a result of the application of such rules the adjusted limitation is exceeded, then the limitation shall be prorated among the affected Family Members in proportion to each such Family Member's Compensation prior to the application of this limitation, or the limitation shall be adjusted in accordance with any other method permitted by Regulations. For purposes of determining the portion of the Compensation of a Family Member which is below the integration level for purposes of Code Section 401(l), the preceding sentence shall not apply.

If, as a result of such rules, the maximum "annual addition" limit would be exceeded for one or more of the affected Family Members, the prorated Compensation of all affected Family Members shall be adjusted to avoid or reduce any excess. The prorated Compensation of any affected Family Member whose allocation would exceed the limit shall be adjusted downward to the level needed to provide an allocation equal to such limit. The prorated Compensation of affected Family Members not affected by such limit shall then be adjusted upward on a pro rata basis not to exceed each such affected Family Member's Compensation as determined prior to application of the Family Member rule. The resulting allocation shall not exceed such individual's maximum "annual addition" limit. If, after these adjustments, an "excess amount" still results, such "excess amount" shall be disposed of pro rata among all affected Family Members.

2. Section 1.23 is amended to read as follows:

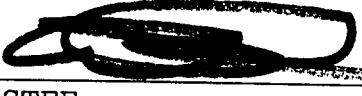
1.23 "415 Compensation" with respect to any Participant means such Participant's wages for the Calendar Year ending with or within the Plan Year within the meaning of Code Section 3401(a) (for the purposes of income tax withholding at the source) but determined without regard to any rules that limit the remuneration included in wages based on the nature or location of the employment or the services performed (such as the exception for agricultural labor in Code Section 3401(a)(2)).

IN WITNESS WHEREOF, this Amendment has been executed
this 29TH day of July, 1996.

Signed, sealed, and delivered
in the presence of:


Columbus Paper Box Company

By _____
EMPLOYER



TRUSTEE