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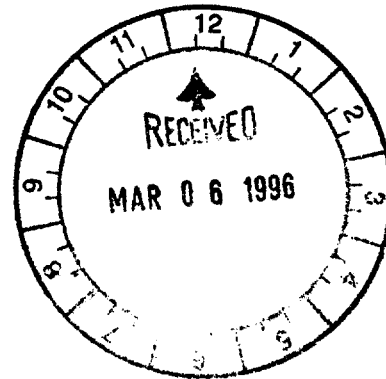


Valley Packaging Industries, Inc.

APPLETON • WISCONSIN 54914

MAIN OFFICE 1325 SOUTH PERKINS STREET • PHONE 749-5840 • FAX 749-5850
ROBERT H. RUSSO, Executive Director
C.A.R.F. Accredited

February 7, 1996



Office of Employee Benefits Security
Labor Management Service Administration
U.S. Department of Labor
Washington, D.C. 20216.

Re: Notice of Plan of Deferred Compensation

Gentlemen:

Pursuant to DOL Reg. Sec. 2520.104-23, the undersigned Employer hereby files the following information with respect to its plan of deferred compensation.

1. Name and Address of Employer:
~~Valley Packaging Industries, Inc.~~
1325 S. Perkins Street
Appleton, WI 54914
2. Federal Employer Identification No. (EIN):
~~39-0921632~~
3. The Employer maintains ~~one (1) plan~~ of deferred compensation primarily for the purpose of providing deferred compensation to a select group of management or highly-compensated employees.
4. ~~Seven (7) employees~~ are covered by such plan.

Very truly yours,

By: Robert Russo, Executive Director