

LAW OFFICES

2520040760930

ALTMAN, KRITZER & LEVICK, P.C.

6400 POWERS FERRY ROAD, N.W.
POWERS FERRY LANDING
SUITE 224
ATLANTA, GEORGIA 30339

(404) 955-3555

DIRECT DIAL NUMBER:

(404) 951-6587

RETIREMENT PLAN ADMINISTRATION:
CYNTHIA A. GROSZKIEWICZ, ACTUARY
REBECCA G. MIDDLETON

TELECOPIER:

(404) 952-7821

(404) 955-2866

(404) 955-0038

(404) 955-3697

ALLEN D. ALTMAN
EMILY SANFORD BAIR
ANDREW R. BAUMAN
JEREMY D. COHEN
LAWRENCE H. FREIMAN
MARTIN N. GOLDSMITH
WILLIAM R. HAM
JAMES R. HARLAND, JR.
PETER M. HARTMAN
W. DANIEL HICKS, JR.
D. CHARLES HOUK
ELIZABETH H. HUTCHINS
GREGORY A. JACOBS
LORIE. KILBERG
CRAIG H. KRITZER
MARK J. LEVICK
IAN L. LEVIN
GEORGE A. MATTINGLY
STEVEN A. PEPPER
RICHARD W. PROBERT
BENNO G. ROTHSCHILD, JR.
RICHARD P. RUBENOFF
THEODORE H. SANDLER
KENNETH A. SHAPIRO
ROBERT D. SIMONS
DUANE D. SITAR
FRANK SLOVER
EPHRAIM SPIELMAN
SUSAN E. STOFFER
JOHN E. TAYLOR
DEBRA M. THOMPSON
LINDA L. WEST
CHARLES L. WOOD

September 19, 1995

VIA CERTIFIED MAIL - RETURN RECEIPT REQUESTED
ITEM # Z 236 776 432

Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-5638
U. S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Re: Alternative Method of Compliance for Pension Plans for Selected Employees

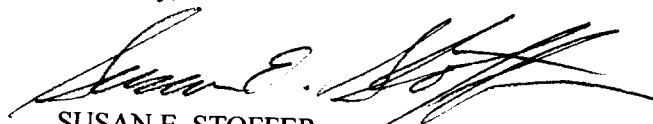
To Whom It May Concern:

This report is being filed by Lawson Mardon Packaging Inc. (the "Employer"), 1403 Fourth Avenue, New Hyde Park, New York 11040 pursuant to Department of Labor regulation 29 C.F.R. § 2520.104-23 to comply with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974, as amended, for the following unfunded pension plan (the "Plan") maintained by the Employer for a select group of management or highly compensated employees:

Lawson Mardon Packaging Inc. Full Payment Plan

The employer identification number (EIN) assigned to the Employer by the Internal Revenue Service is 98-0080783. The Employer maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The Plan covers two (2) employees.

Sincerely,


SUSAN E. STOFFER

SES:sdb

cc: Jim Litwiller