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September 27, 1995

CERTIFIED MAIL
RETURN RECEIPT REQUESTED

Secretary of Labor
Top Hat Plan Exemption
Pension & Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Ave. N.W.
Washington, D.C. 20210

95 OCT -5 AM 1:01
DOL-PWBA
PUBLIC DISCLOSURE

Re: *Neff Folding Box Company – Deferred Compensation and Deferred Director's
Fee Agreements and Phantom Stock Plan (collectively, the "Agreements")*

Dear Sir/Madam:

On behalf of Neff Folding Box Company, I am providing to you the following statement relating to the Agreements maintained by the above-named employer pursuant to which deferred compensation is accrued on behalf of highly paid employees:

1. The Agreements are sponsored by Neff Folding Box Company, 2001 Kuntz Road, Dayton, Ohio 45404.
2. The Employer Identification Number for Neff Folding Box Company is 31-0620588.
3. Neff Folding Box Company maintains the Agreements for the purpose of providing deferred compensation to highly-compensated employees.

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4. Neff Folding Box Company maintains five (5) such Agreements for the benefit of certain of its highly-compensated employees.

5. Four employees are covered by the Agreements.

If you have any questions, please contact me.

Very truly yours,

PORTER, WRIGHT, MORRIS & ARTHUR

Richard D. Anglin
RD

Richard D. Anglin II

RDA/mef
cc: Robert S. Neff
Thomas A. Holton, Esq.

DAYTON/0044456.02

