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Top Hat Plan Exemption
United States Department of Labor
Pension and Welfare Benefits Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Re: Alternative Statement Filing for Top Hat Plan
Deferred Compensation Agreement dated 12/30/93,
Between Kaufman Container Co. and Roger Seid

Dear Sir or Madam:

This statement is being filed in accordance with the alter-
nate compliance method as described in the regulations under
Section 2520.104-23 of Title I of the Employee Retirement Income
Security Act of 1974 for the following Employer/Plan
Administrator:

Kaufman Container Company
4700 Spring Road
Brooklyn Heights, Ohio 44131
Employer Identification Number: 34-0324830

The above-named Employer/Plan Administrator declares that 18
plans are maintained primarily for the purpose of providing
deferred compensation for a select group of management or highly-
compensated employees (a copy of the Alternative Statement for
two of the other 17 plans which was filed on November 15, 1993
and a copy of the Alternative Statement for the other 15 plans
which was filed on December 21, 1992 are enclosed). There is one
employee in each plan.

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Under penalties of perjury, the undersigned Employer/Plan Administrator declares that this statement to the best of its knowledge and belief is true, accurate, and complete.

Kaufman Container Co. Abe Glassman
Employer/Plan Administrator

1-11-94
Date