



IRVING TISSUE, INC.

P. O. Box 5777, Saint John, New Brunswick, E2L 4M3
Telephone: (506) 632-7777 - Facsimile: (506) 644-3491

2520040763835

September 16, 2003


Top Hat Plan Exemption
Pension and Welfare Benefits Administration
Room N-1513
U. S. Department of Labour
200 Constitution Avenue NW
Washington, DC 20210

Dear Sir:

This statement is being filed to inform the Secretary of Labor that Irving Tissue (EIN #04-3212875), whose principal business address is 1 Eddy Street, Fort Edward, New York 12828, maintains two deferred compensation plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees, the Irving Tissue, Inc. Senior Executive Long-Term Deferred Compensation Plan, currently covering 8 employees, and the Irving Tissue, Inc. Deferred Compensation Plan, currently covering 76 employees.

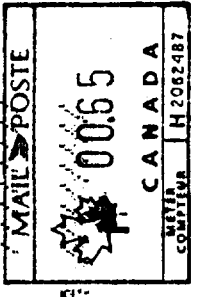
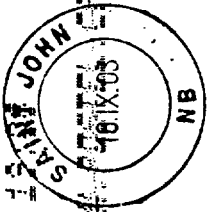
Yours truly,

IRVING TISSUE, INC.


William J. Dever
Assistant Secretary

300 UNION STREET
P.O. BOX 5777
SAINT JOHN, N.B. CANADA
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