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August 28, 2003

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**VIA CERTIFIED MAIL –**  
**RETURN RECEIPT REQUESTED**

Top Hat Plan Exemption  
Employee Benefits Security Administration  
Room N-1513  
U.S. Department of Labor  
200 Constitution Avenue N.W.  
Washington, DC 20210

Re: Section 2520.104-23 Filing under the Delinquent Filers Voluntary Compliance Program  
(the "Program")

Dear Secretary of Labor:

This submission, along with the attachments hereto, are being sent under the DFVC. Pursuant to Section 4.03(c) of the Program, a \$750.00 check payable to the "U.S. Department of Labor" is attached hereto.

In pursuance of Section 2520.104-23 of the regulations adopted by the United States Department of Labor (the "Department") under Section 104 of the Employee Retirement Income Security Act of 1974, as amended ("ERISA"), Packaging Corporation of America (the "Company"), having its headquarters at 1900 Westfield Court, Lake Forest, Illinois 60045-4828 (EIN No. 36-4277050), hereby declares that it maintains the following plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees:

	<b><u>Plan Name</u></b>	<b><u>Number of Participants</u></b>
(1)	Packaging Corporation of America Deferred Compensation Plan	8
(2)	Packaging Corporation of America Supplemental Executive Retirement Plan	1

DATE	INVOICE/CREDIT MEMO NO.	VOUCHER NUMBER	GROSS	DISCOUNT	NET
08/18/03	081803	172657	750.00		750.00 H
<b>TOTAL</b>			<b>750.00</b>		<b>750.00</b>

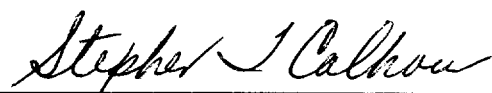
NOTE: FORMERLY TENNECO PACKAGING

The Company further declares that the plans mentioned above are unfunded pension plans to which the alternative method of compliance with the reporting and disclosure requirements of Part I of Title I of ERISA is available under Sections 2520.104-23(b) and (d) of the Department regulations.

Plan documents maintained by the Company in connection with the plans mentioned above will be provided by the Company upon request in accordance with Section 2520.104-23(b)(2) of the Department regulations.

Very truly yours,

**PACKAGING CORPORATION OF AMERICA**

By:   
Stephen T. Calhoun

Title: Vice President – Human Resources

From: ALLISON J. FURNISS (847)482-2131  
PCA  
1900 W. FIELD CT  
LAKE FOREST, IL, 60045



To: Top Hat Plan Exemption Employee Ben (847)482-2119  
U.S. Department of Labor  
200 Constitution Ave.  
Room N-1513  
Washington, DC, 20210

SHIP DATE: 28AUG03  
WEIGHT: 1 LBS

Ref: 83-000-26



TRK # 7914 8488 2672 6281

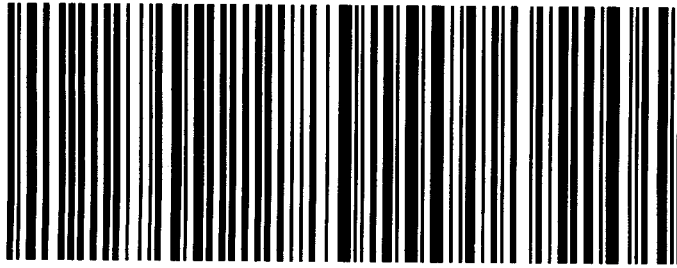
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