

February 17, 2000



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

Pactiv Corporation
1900 West Field Court
Lake Forest, Illinois 60045
Tel 847.482.2000

2520042391595

Re: Pactiv Corporation
1900 W. Field Court
Lake Forest, IL 60045
EIN: 36-2552989

Dear Sir or Madam:

This letter is a declaration that the above-named employer maintains 3 plans primarily for the purpose of providing deferred compensation/supplemental retirement benefits for a select group of management or highly compensated employees. The current number of active employees in each such plan follows:

<u>Plan Name</u>	<u>No. of Employees</u>
Pactiv Corporation Supplemental Executive Retirement Plan	73
Pactiv Corporation Deferred Compensation Plan	36
Pilots' Supplemental Retirement Plan	2

Please return a date-stamped copy of this letter to me in the enclosed self-addressed stamped envelope. Thank you for your attention to this matter, and please contact me if you have any questions or require copies of any of the plans referenced above.

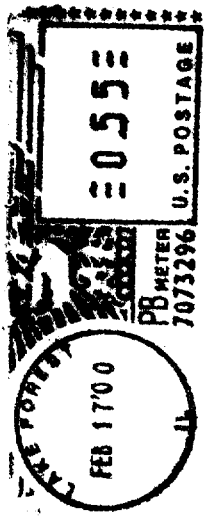
Very truly yours,

PACTIV CORPORATION

By: 

Richard C. Mitchell
Its: Vice-President, Compensation & Benefits

Enclosure



PACTIV

Advanced Packaging Solutions

Pactiv Corporation
1900 West Field Court
Lake Forest, IL 60045

Handwritten signature

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