

January 25, 2000

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

Re: Top Hat Plan Filing  
Amcor Sunclipse North America Deferred Compensation Plan


Dear Sir or Madam:

This document constitutes the statement required by 29 C.F.R. Section 2520.104-23(a)(1) to be filed with the Secretary of Labor with respect to the non-qualified deferred compensation plan maintained by Amcor Sunclipse North America.

Amcor Sunclipse North America currently maintains one non-qualified deferred compensation plan for its employees who are members of a select group of management or who are highly compensated. This non-qualified deferred compensation plan is commonly known as the Amcor Sunclipse North America Deferred Compensation Plan. The number of participants in the plan is 9.

Employer:

Amcor Sunclipse North America



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Mark J. Condrón, Chief Financial Officer

Employer Identification Number:

951683793

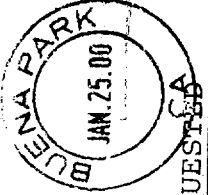
MJC/klb

**AMCOR SUNCLIPSE**  
NORTH AMERICA

6600 Valley  
Buena Park

Z 463 363 108

**MAIL**



RETURN RECEIPT REQUESTED

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