



April 28, 1999

Top Hat

Secretary of Labor
Pension and Welfare Benefits Administration
U.S. Department of Labor, Room N-5644
200 Constitution Avenue, NW
Washington, DC 20210

2520042392119

RE: Notice of Supplemental Executive Salary Continuation Plan

Dear Secretary:

Pursuant to Section 2520-104-23 of the Department of Labor's Regulations, this letter will serve as notice that, with respect to the Supplemental Executive Retirement Plan (the "Plan"), the undersigned intends to utilize the alternate form of compliance with the reporting and disclosure requirements of Part 1 of Title 1 of the Employee Retirement Income Security Act of 1974 ("ERISA"), which alternative form of compliance is provided in the aforesaid Regulations Section.

Pursuant to Regulations Section 2520.104-23(b), the following information is provided.

1. **Name and Address of Employer:** Athens Paper, Inc., 1898 Elm Tree Drive, Nashville, TN 37210.
2. **Employer's Employer Identification Number:** 62-0790238.
3. **The Employer hereby declares that it maintains the Plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.**
4. **The Employer hereby states that it maintains one plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.**
5. **Two employees are covered by such plan.**

Pursuant to Regulations Section 2520.104-23(b)(2), the Employer will provide Plan documents, if any, to the Secretary of Labor upon request as required by Section 104(a)(1) of ERISA.

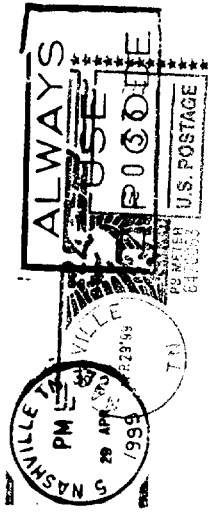
Very truly yours,

W. Donald Jenkins, Jr.

W. Donald Jenkins, Jr.
Chairman

WDJjr:cd

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