

2520042393792

**UFS CORPORATION
DEFERRED COMPENSATION PLAN**

TOP-HAT PLAN STATEMENT

Top-Hat Plan Exemption
PWBA
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Employer Name: UFS Corporation

Address: 300 N. County Road, 400 E, Valparaiso, IN 46383

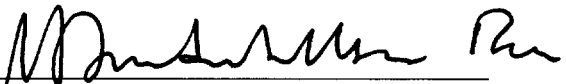
Employer EIN: 36-2940524

The Plan is maintained for select management or highly compensated employees.

Number of plans: 1

Number of employees in plan: 2

UFS CORPORATION

By: 
Its President

Date: April 13, 1999

HUCK, BOUMA, MARTIN, CHARLTON & BRADSHAW, P. C.

Elizabeth A. Bates
Ralph R. Bouma, Jr.
George M. Bradshaw
James M. Charlton
Brett M. Dale
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June 8, 1999

VIA CERTIFIED MAIL NO. Z502 201 841

Top-Hat Plan Exemption
PWBA
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Re: UFS Corporation Deferred Compensation Plan
FEIN: 36-2940524
Our File No. 1496-7

Ladies/Gentlemen:

Enclosed herewith please find a document entitled "Top Hat Plan Statement" for the above-captioned Plan. This Top Hat Plan Statement is provided to you pursuant to Department of Labor Regulation Section 2520.104-23(b). The timely submission of this Statement serves to avoid the requirement that this Top Hat Plan files an Annual Report (Form 5500).

If you should have any questions with respect to this matter, please feel free to contact the undersigned.

Cordially,



Patricia C. O'Brien

POB:km

Enclosures

cc: Ms. Julia F. Hess

POB/km/R:\1000\sl400-1499\1496-7\top hat dol ltr.wpd

CERTIFIED

Z 502 201 841

MAIL

Room 201 of 200

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