

MILLER, JOHNSON, SNELL & CUMMISKEY, P.L.C.

Attorneys and Counselors

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June 9, 1999

Certified Mail - Return Receipt RequestedTop Hat Plan Exemption
Pension & Welfare Benefit Administration
Room N-5644
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210Re: CCL Label, Inc., CCL Custom Manufacturing, Inc. and
CCL Container, Inc.

Dear Sir or Madam:

We are writing on behalf of our clients, CCL Label, Inc., CCL Custom Manufacturing, Inc. and CCL Container, Inc. Our clients recently established an unfunded pension plan for a select group of management or other highly compensated employees.

Pursuant to Department of Labor regulations Section 2520.104-23, we are supplying the following information to you:

1. Employer's name and address:

CCL Label, Inc., CCL Custom Manufacturing, Inc. and
CCL Container, Inc.
6133 North River Road, Suite 800
Rosemont, IL 60018

2. Employer EINs: 13-1966972, 74-1786602 and 52-2055561

3. CCL Label, Inc., CCL Custom Manufacturing, Inc. and CCL Container, Inc. maintain a plan primarily for the purpose of providing deferred compensation for a select group of management or other highly compensated employees.

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4. The name of the plan is the CCL Label, Inc., CCL Custom Manufacturing, Inc. and CCL Container, Inc. Deferred Compensation Plan. The plan has twenty-five participants.

5. A copy of the plan document will be provided upon request.

Please contact us if you have any questions regarding this filing or need any additional information.

Very truly yours,

MILLER, JOHNSON, SNELL & CUMMISKEY, P.L.C.

By



Frank E. Berrodin

FEB/jv

cc: Jan Wade

VERIFIED

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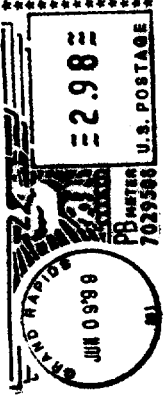
MAIL

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PENSION & WELFARE BENEFIT ADMINISTRATION
ROOM N-5644
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200 CONSTITUTION AVENUE, N.W.
WASHINGTON, D.C. 20210

CERTIFIED

