



2520005097566

December 23, 1992

JAN - 5 1993

Department of Labor
Pension & Welfare Benefits Administration
P. O. Box 75212
Washington DC 20013-5212

RE: Alternative Method of Complying with Reporting and
Disclosure requirements for Top-Hat Plans; Erving Paper Mills;
EIN 04-1291330

Dear Sir/Madam:

As provided under 29 CFR Section 2520.104-23 of the regulations issued under Section 104 of the Employee Retirement Income Security Act of 1974, as amended, this letter serves as notice that Erving Paper Mills, together with several other members of the controller group of corporations of which it is a member as listed below, maintain a "top-hat" plan:

- ° primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees;
- ° under which benefits are paid solely from the general assets of the employer; and
- ° which currently covers 5 participants.

The employers maintaining this plan, with their respective employer identification numbers (EIN's) and addresses, are as follows:

Erving Paper Mills, EIN: 04-1291330
P. O. Box 38
Erving, MA 01344

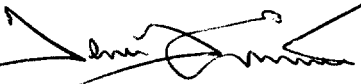
Erving Graphics, Inc., EIN: 04-2707301
P. O. Box 265
Erving, MA 01344

Fox Paper, Inc., EIN: 31-0920157
P. O. Box 38
Erving, MA 01344

A copy of the plan would gladly be provided to the Secretary of Labor upon request.

Sincerely,

ERVING PAPER MILLS



Denis L. Emmett
Treasurer

DLE:ib3

cc: George W. Holland
George Beram & Company, Inc.
Paragon Towers
233 Needham Street
Newton MA 02164-1502



December 23, 1992

Department of Labor
PENSION & WELFARE BENEFITS ADMINISTRATION
P. O. Box 75212
Washington DC 20013-5212

JAN - 5 1993

RE: Amnesty Program for Late Filers; Erving Paper Mills
EIN: 04-1291330

Dear Sir/Madam:

The enclosed statement described in 29 CFR Section 2520.104-23(b) is being filed pursuant to the Department of Labor's expanded program for assessing civil penalties under ERISA Sec. 502(c) (2) (USDL 92-158). A check for \$1,000 payable to the U. S. Department of Labor has been enclosed in satisfaction of the penalty for late filing.

Kindly acknowledge receipt of this filing by signing and returning in the enclosed self-addressed envelope the enclosed copy of this letter.

Very truly yours,

ERVING PAPER MILLS



Denis L. Emmett
Treasurer

DLE:ib

Receipt hereof with
enclosures on this _____
day of _____, 1992
is hereby acknowledged.

Signature: _____

Enclosure

JAN - 5 1993

18,821

VENDOR NO		Erving Paper Mills			CHECK NO	
01 66668		REMITTANCE ADVICE			006700	
PLEASE DETACH BEFORE DEPOSITING					106700	
VENDOR NAME					DATE	PAGE
U.S. DEPT. OF LABOR					120992	1
DATE	INVOICE NO	VOUCHER	GROSS	DISCOUNT	NET	
120392		1303202	1000.00	0.00	1000.00	
	# 04-1291330		1000.00	0.00	1000.00	

DETACH VOUCHER BEFORE DEPOSITING

20013-5a1a

VC

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LABOR BENEFITS ADMINISTRATION

LABOR

CERTIFIED MAIL
P 451 875 695

FIRST CLASS MAIL

