

JAMES R. CRIPE
JAMES R. THORPE
BRUCE R. BRINEY
LARRY W. BARTON
DANIEL T. DILLON
SCOTT F. SHADEL
DENNIS L. HANSCH

JAMES A. CARNEY
FREDERICK L. WESNER
DAVID C. MOORE
CAROL J. HATCH
ANN E. THIEDE
MICHAEL A. FAUST

August 20, 1997

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

Re: Western Container Corporation/Phantom Stock Plan

Dear Secretary of Labor:

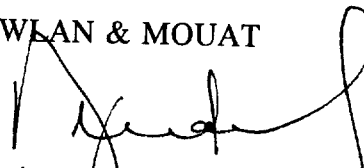
Our firm represents Western Container Corporation. Western Container Corporation has initiated a phantom stock plan primarily for the purpose of providing deferred compensation for a select group of management and highly compensated employees. Western Container Corporation maintains two identical phantom stock plans which have been offered to two individual employees.

Western Container Corporation is a Wisconsin corporation and is located at 1100 Inman Parkway, Beloit, Wisconsin 53511. Western Container Corporation serves as the administrator of the above-referenced phantom stock plan and its Employer Identification No. is 36-2521762.

If you have any questions or require any further information, please feel free to contact me.

Sincerely yours,

NOWLAN & MOUAT



Dennis L. Hansch

DLH:mc

pc: Western Container Corporation
Mr. David J. Klintworth



100 S. MAIN STREET • P.O. BOX 8100 • JANESVILLE, WI 53547-8100

TOP HAT PLAN EXEMPTION
PENSION AND WELFARE BENEFITS ADMINISTRATION
ROOM N-5644
US DEPARTMENT OF LABOR
200 CONSTITUTION AVE NW
WASHINGTON DC 20210

