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U.S. DEPT. OF LABOR
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McCARTY CURRY WYDEVEN
PEETERS & HAAK, LLP

Attorneys at Law

February 8, 2001

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

Post Office Box 860
120 East Fourth Street
Kaukauna, Wisconsin
54130-0860

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Dear Sir:

Re: Supplemental Deferred Compensation Plan for Wisconsin Paper Group
Executive Employees

Enclosed for filing please find original Statement of Existence of Unfunded Deferred
Compensation Plan.

If you need any further information or have any questions please do not hesitate to write
or call me.

Yours very truly,

McCARTY CURRY WYDEVEN PEETERS & HAAK, LLP

John L. Peeters

dmm

Enclosure

Copies to Mr. John Wilkinson
Mr. Kevin L. Eismann

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STATEMENT OF EXISTENCE
OF
UNFUNDED DEFERRED COMPENSATION PLAN

1. Name and address of employer. Wisconsin Paper Group, Inc., 720 Specialists Avenue, P.O. Box 746, Neenah WI 54957-0746.
2. Employer identification number. 39-1212840.
3. Statement of existence of plan. Wisconsin Paper Group, Inc., maintains one plan of deferred compensation for one employee who is highly compensated and who holds a top management position with the Company. Benefits under the plan will be paid as needed from the general assets of the Company.

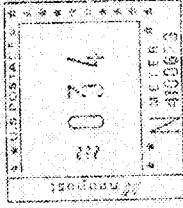
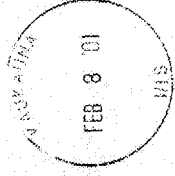
Dated February 8, 2001.



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