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IN REPLY REFER
TO FILE NO.:

15-1

December 29, 1992

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

Re: Colonial Bag Corporation
Deferred Compensation Plan

Gentlemen:

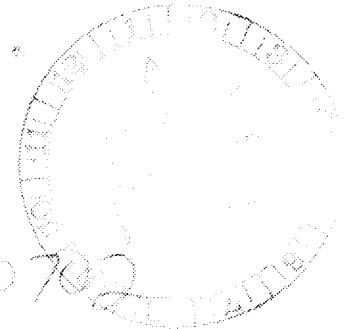
Enclosed herewith is a copy of a statement prepared under the alternative method of compliance pursuant to ERISA Regulation 2520.104-23. Because we are uncertain as to the need to file fees under said alternative method of compliance, we are enclosing a check in the amount of \$1,000.00 to cover any potential filing fees. If no fee is required, we would appreciate your returning said check to the undersigned.

At your earliest convenience please confirm receipt of the attached statement. If you have any questions, please call.

Very truly yours,

William A. Kindorf III
William A. Kindorf III

WAK:rgs
enc



ALTERNATIVE METHOD OF
COMPLIANCE UNDER ERISA
REGULATION 2520.104-23

Colonial Bag Corporation established the following plan effective January 1, 1991:

COLONIAL BAG CORPORATION DEFERRED COMPENSATION PLAN

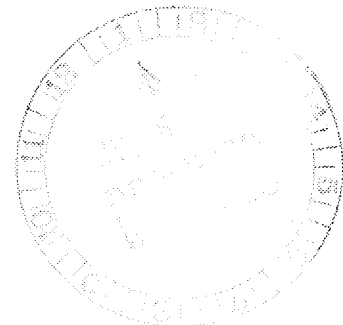
This plan was established primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

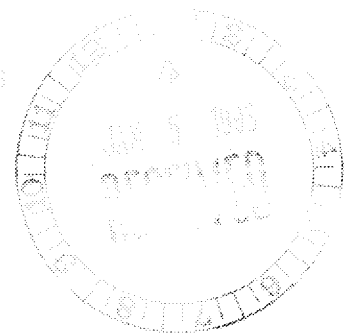
There are four employees participating in the plan.

By filing this statement, we have satisfied the alternative method of compliance under ERISA Regulation 2520.104-23 and are exempt from the reporting and disclosure requirements under Part 1 of Title I of the Act.

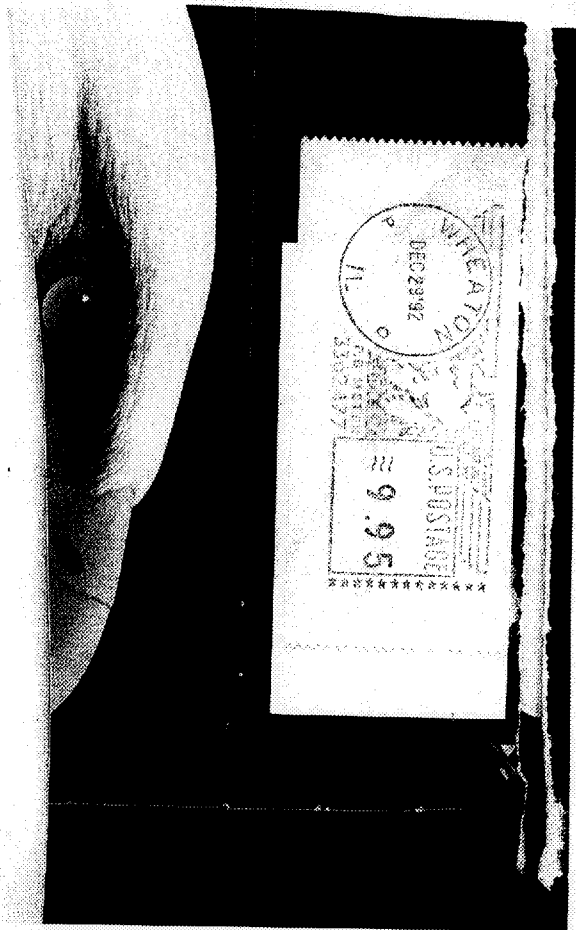
COLONIAL BAG CORPORATION

By: William A. Lindof III
Its Secretary





18,966



WHEATON
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DEC 29 1982

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