

2520053322140

STATEMENT FILED PURSUANT TO
§ 2520.104-23

April 1, 1998

CERTIFIED MAIL

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

Pursuant to Department of Labor Regulation § 2520.104-23, this statement is filed with the Secretary of Labor on behalf of Industrial Packaging Corporation.

1. Name and address of employer:

Industrial Packaging Corporation
1515 W. Mohawk Drive
P.O. Box 197
Tomahawk, WI 54487

2. IRS Employer Identification Number:

39-1652142

3. Declaration:

Industrial Packaging Corporation adopted a Supplemental Retirement Benefit Plan on April 1, 1998 primarily for the purpose of providing deferred compensation for a member of a select group of management or highly compensated employees. One employee participates in the plan.

This statement is furnished for the purpose of satisfying the alternative method of compliance with the reporting and disclosure requirements of Part 1 of Title I of the Employee Retirement Income Security Act of 1974, as amended, afforded under the Department of Labor Regulation cited above.

INDUSTRIAL PACKAGING CORPORATION

By: James S. Genelin
James S. Genelin
As its President

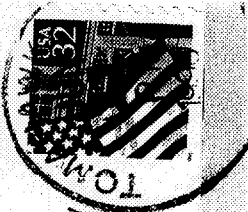
INDUSTRIAL PACKAGING CORPORATION
1515 W. Mohawk Drive P.O. Box 197
Tomahawk, Wisconsin 54487

INDUSTRIAL PACKAGING CORPORATION
26394 E. Halverson Lane P.O. Box 153
Arcadia, Wisconsin 54612

CERTIFIED

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MAIL



U.S. POSTAGE
PAID
TOMAHAWK, WI
54487
JUN 11 1998
AMOUNT

\$2.45
00015574-10



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**Return receipt
requested showing
address where
delivered**

