

06 FEB 15 PM 2:39

PaperlinX North America, Inc.

Trading as:
Spicers Paper, Coast Paper, Papier Turgeon, Kelly Paper
12310 East Slauson Avenue
Santa Fe Springs, CA 90670 USA
Tel: 1 562-698-1199
Fax: 1 562-945-3898

February 1, 2006

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

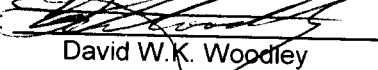
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Dear Sir or Madam:

In compliance with the requirements of the alternative method of reporting and disclosure under Part I of Title I of the Employee Retirement Income Security Act of 1974 ("ERISA") for unfunded or insured pension plans for a select group of management or highly compensated employees, specified in Department of Labor Regulations, 29 CFR Sec. 2520.104-23, the following information is provided by the undersigned administrator:

1. The name of the Employer is: PaperlinX North America, Inc.
2. The mailing address of the Employer is: 12310 E. Slauson Avenue
Santa Fe Springs, CA 90670
3. The Employer Identification Number is: 95-2366121
4. The above named Employer is a party to the Non-Qualified Deferred Compensation Agreement, effective January 5, 2006 (the "Plan") primarily for the purpose of providing deferred compensation benefits for a select group of management or highly compensated employees.
5. Number of Eligible Employees in the Plan:
1 Eligible Employee
6. As required by Section 104(a)(1) of ERISA, the Employer will provide a copy of the agreement to the office of the Department of Labor upon request.

PaperlinX North America, Inc.
A Registered Corporation

By: 
David W.K. Woodley

Dated: 2006/01/31

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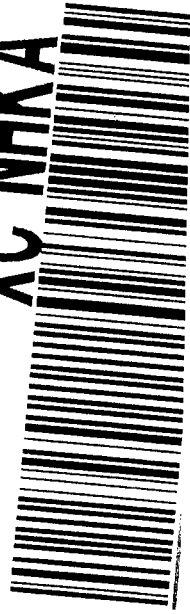
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4a Express Package Service

FedEx Priority Overnight
Next business afternoon*
Shipment must be received by Monday unless SATURDAY Delivery is selected.

FedEx Standard Overnight
Next business afternoon*
Saturday Delivery NOT available.

FedEx 2Day
Shipment must be delivered on Monday unless SATURDAY Delivery is selected.

FedEx Express Saver
Shipment must be delivered on Tuesday unless SATURDAY Delivery is selected.

4b Express Freight Service

FedEx 1Day Freight*
Not available for shipments unless SATURDAY Delivery is selected.

FedEx 2Day Freight
Not available for shipments unless SATURDAY Delivery is selected.

FedEx 3Day Freight
Third business day**
Saturday Delivery NOT available.

5 Packaging

FedEx Envelope*

FedEx Pak*
FedEx Large Pak and FedEx Surety Pak

FedEx Tube

Other

6 Special Handling

SATURDAY Delivery
Not available for FedEx First Overnight, FedEx Express Saver, or FedEx 3Day Freight.

HOLD Weekday at FedEx Location
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HOLD Saturday at FedEx Location
Available ONLY for FedEx Priority Overnight and FedEx 2Day to select locations.

Does this shipment contain dangerous goods?
 No Yes
 As per attached Shipper's Declaration not required. Shipper's Declaration not required. Yes
 One box must be checked. Dry Ice (On Ice, UN 1845) Cargo Aircraft Only

7 Payment Bill to:

Sender (Acct. No. in Section 1 will be billed.)

Recipient

Third Party

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Cash/Check

Total Packages 1 Total Weight 1.00 Total Charges 51.9

Credit Card Auth. 519

*Our liability is limited to \$100 unless you declare a higher value. See the current FedEx Service Guide for details.

8 NEW Residential Delivery Signature Options

No Signature Required
Package may be left with our retaining a signature for delivery.

Direct Signature
Anyone at recipient's address may sign for delivery. Fee applies.

Indirect Signature
If no one is available at recipient's address, anyone at a neighboring address may sign for delivery. Fee applies.

Rev. Date 8/05/04 Part #15079*01 0941-2065 FedEx® PRINTED IN U.S.A.-SRS