



# AMERICAN PAPER & PACKAGING

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April 17, 2006

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

Dear Sir or Madam:

Re: Alternative Reporting and Disclosure  
 Statement

Pursuant to Part 1 of Title I of the Employee Retirement Income Security Act of 1974, as amended, and Department of Labor Regulation, 29 C.F.R. § 2520.104-23, we provide the following information:

Name and Address of Employer: G-PAC, Inc.  
 W190 N11393 Carnegie Dr  
 Germantown, WI 53022

Employer Identification Number: 83-0395870

Total Number of Unfunded Deferred  
 Compensation Plans Maintained by Employer: 1

Number of Employees Initially in the Plan: 1

The Employer adopted the plan to provide deferred compensation for a select group of management or highly compensated employees. This information is intended to satisfy the alternative method of reporting and disclosure for unfunded plans benefiting a select group of management or highly compensated employees. A copy of the plan will be provided to the Secretary of Labor upon request.

Yours very truly,

G-PAC, Inc.

BY

  
 Kenneth J. Ferron, V.P./CFO

MW\1298537

cc Mr. John L. Schliesmann

