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December 31, 2008

U.S. Department of Labor  
Employee Benefits Security Administration  
Top Hat Plan Exemption  
200 Constitution Avenue, NW, Suite N-1513  
Washington, DC 20210

**Dear Sir or Madam:**

In order to comply with the requirements of the alternative reporting and disclosure method under ERISA, Parts 1, Title I, as provided for an unfunded plan for a select group of management or highly compensated employees in the D.O.L. Regulation 2520.104-23 the following information is provided:

1. The name of the employer is:  
Evergreen Packaging Inc.
2. Name of Plan  
Evergreen Packaging Group Deferred Compensation Plan
3. The mailing address of the employer is:  
5350 Poplar Avenue, Suite 600  
Memphis, TN 38119
4. The employer's federal identification number (EIN) is:  
20-8042663
5. The number of plans and the number of participants in each plan is:  
One plan covers 42 employees. The above named employer maintains this plan primarily for the purpose of providing deferred compensation benefits to a select group of management or highly compensated employees.

Evergreen Packaging Inc. will send a copy of all plan documents and agreements to the Secretary, upon request.

Respectfully submitted,

A handwritten signature in black ink that reads "Steve Estes".

Steve Estes  
VP, Human Resources



CORPORATE OFFICE  
5350 POPLAR AVENUE  
SUITE 600  
MEMPHIS, TN 38119



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