



OFFICE ACTION 21

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

Dear Sir or Madam:

The purpose of this letter is to provide alternative single filing compliance with reporting and disclosure requirements regarding Nonqualified Top Hat Plans under Part I of Title I of ERISA. This filing is intended to comply with Department of Labor Regulations Section 2520.104-23:

- A. Name and Address of Employer:
 American Flexpack
 1304 S Huron Rd
 Green Bay, WI 54311
- B. Employer Identification Number: 39-2001221
- C. American Flexpack maintains the following plans for a select group of management or highly compensated employees:
1. American Flexpack Nonqualified Defined Contribution Plan
 Number of Participants: 3

In accordance with Section 104(a)(1) of ERISA, the Employer will provide Plan documents to the Secretary of Labor upon request.

Very truly yours,

American Flexpack

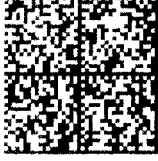
By: *M. D. Mackey*

Title: *President*



Corporate & Endowment
SOLUTIONS Inc.

3091 C Voyager Drive • Green Bay, WI 54311



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