

April 12, 2013

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

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**Dear Sir or Madam:**

In order to comply with the requirements of the alternative reporting and disclosure method under ERISA, Parts 1, Title 1, 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: Field Paper Company.
2. The mailing address of the employer is: 3950 D Street, Omaha, NE 68107.
3. The employer's federal identification number (EIN) is: 47-0711914.
4. The number of plans and the number of participants in each plan is:  
One (1) plan covering one (1) participant. 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.

The employer will send a copy of all plan documents and agreements to the Secretary, upon request.

Respectfully submitted,



Michael W. Freeland, President

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