



Medora A. Marisseau
Attorney at Law
701 Fifth Avenue, Suite 3300
Seattle, Washington 98104
Direct: (206) 224 8045
Main: (206) 223 1313
Fax: (206) 682 7100
mmarisseau@karrtuttle.com

December 23, 2014

CERTIFIED MAIL, RETURN RECEIPT REQUESTED

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

RE: Top Hat Exemption

To Whom It May Concern:

In compliance with 29 C.F.R. § 2520.104-23, the following information is submitted.

The Employer maintains plans primarily for the purpose of providing unfunded deferred compensation for a select group of management or highly compensated employees. There is/are presently two such plans; the Long Term Incentive Plan ("LTIP") and the Deferred Compensation ("DC") Plan. The LTIP plan covers 14 employees and the DC Plan covers 31 employees. Other employees may be eligible in the future.

Company Address:

West Coast Paper Company, a Washington corporation doing business as WCP Solutions
("WCP")
6703 South 234th St, Suite 120, Kent, WA 98032-2903

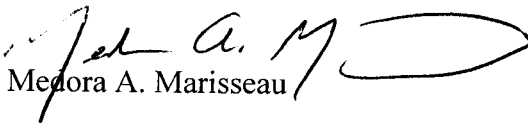
Company's Employer Identification Number 91-0496429.

The LTIP plan was effective on January 1, 2013. The DC plan was also effective on January 1, 2013. In accordance with the Department of Labor's Delinquent Filer Voluntary Compliance Program, the Employer is submitting this statement to the DFVC program, along with the applicable \$750 penalty for the plans.

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The Employer will provide plan documents to the Secretary of Labor upon request.

Sincerely,


Medora A. Marisseau

MAM/rm

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Suite
Seattle

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