

---

# McKinley Paper Company



10501 Montgomery NE, Suite 300, Albuquerque, NM 87111-3846 Telephone (505) 271-7500 Fax (505) 271-7510

---

May 22, 1996

Top Hat Plan Exemption  
Pension & Welfare Benefits Administration  
Room N-5644, U.S. Department of Labor  
P.O. Box 75212  
Washington, D.C. 20013-5212

**Re: Registration Statement for Top Hat Plans**

To the Secretary of Labor:

In compliance with the requirements of the alternative method of reporting and disclosure under Part I of Title I of the Employee Retirement Income Security Act of 1974 for unfunded pension plans for a select group of management or highly compensated employees, specified in Department of Labor Regulations, 29 C.F.R. § 2520.104-23, the following information is provided by the undersigned employer.

**Employer Name and Address:**

McKinley Paper Company  
10501 Montgomery N.E., Suite 300  
Albuquerque, N.M. 87111-3846

**Employer Identification Number:**

EIN: 85-0403462

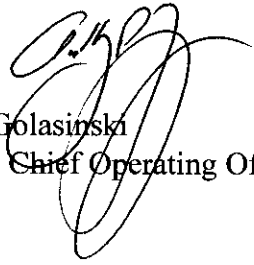
**Plan Name and Number of Participants:**

- A. McKinley Paper Voluntary Deferred Compensation Plan (3 Participants)
- B. McKinley Paper Supplemental Retirement Plan (3 Participants)

McKinley Paper Company maintains the above-named plans primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees.

If you have any questions, please call me at (505) 271-7500.

Sincerely,

for   
Michael J. Golasinski  
President & Chief Operating Officer

2520190630967