

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

PEOPLE OF THE STATE OF ILLINOIS,)	
)	
Complainant,)	
)	
v.)	PCB 04-016
)	(Enforcement - Air)
PACKAGING PERSONIFIED, INC., an)	
Illinois corporation,)	
)	
Respondent.)	

NOTICE OF ELECTRONIC FILING

TO:

Bradley Halloran
Hearing Officer
Illinois Pollution Control Board
100 W. Randolph Street, 11th Floor
Chicago, IL 60601

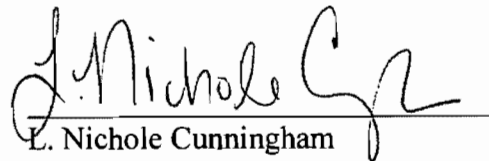
John A. Simon
Roy M. Harsch
Drinker, Biddle & Reath LLP
191 N. Wacker Drive, Suite 3700
Chicago, IL 60606-1698

PLEASE TAKE NOTICE that on October 19, 2012, we electronically filed with the Illinois Pollution Control Board the People's Amended Motion to Compel, a true and correct copy of which is attached and hereby served upon you.

Respectfully submitted,

LISA MADIGAN
Attorney General of the State of Illinois

By:



L. Nichole Cunningham
Christopher Grant
Assistant Attorneys General
Environmental Bureau North
Illinois Attorney General's Office
69 West Washington Street, Suite 1800
Chicago, Illinois 60601
Tel: 312.814.3532/5388

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

PEOPLE OF THE STATE OF ILLINOIS,)	
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Complainant,)	
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v.)	PCB 04-16
)	(Enforcement - Air)
PACKAGING PERSONIFIED, INC., an)	
Illinois corporation,)	
)	
Respondent.)	

AMENDED MOTION TO COMPEL

NOW COMES Complainant, PEOPLE OF THE STATE OF ILLINOIS, by LISA MADIGAN, Attorney General of the State of Illinois, and, pursuant to 35 Ill. Adm. Code 101.616, respectfully requests that the Hearing Officer direct Respondent PACKAGING PERSONIFIED, INC. ("PPI") to produce all responsive documents, in accordance with Illinois Supreme Court discovery rules and the procedural requirements of the Illinois Pollution Control Board ("Board"). In support thereof, Complainant states as follows:

I. BACKGROUND

On August 30, 2012, the People filed with the Board a Motion to Compel PPI to respond to the People's Interrogatories No. 3, 4, 5, 6, 8, 9, 12, and 13, and Production Requests No. 4, 5, 10, and 11. The People have worked with PPI to obtain supplemental responses to these interrogatories and production requests. Despite the fact that some responses are still ambiguous, the People have determined not to renew the August 30th Motion to Compel on any request except Production Request No. 10. The parties have not been able to resolve their dispute related to PPI's tax returns despite reasonable attempts to resolve the differences. Therefore, the People herein amend the August 30th Motion to Compel to limit the request to the

Hearing Officer to the production of PPI's complete tax returns, as requested by the People in Production Request No. 10.

II. DISCOVERY STANDARDS

The Board's Procedural Rules allow discovery of: "All relevant information and information calculated to lead to relevant information...." 35 Ill. Adm. Code 101.616.

Supreme Court Rule 201 provides:

- (1) *Full Disclosure Required.* Except as provided in these rules, a party may obtain by discovery full disclosure regarding any matter relevant to the subject matter involved in the pending action, whether it relates to the claim or defense of the party seeking disclosure or of any other party....

Discovery is intended to be a mechanism for the ascertainment of truth, for the purpose of promoting either a fair settlement or a fair trial. *Ostendorf v. International Harvester Company*, 89 Ill. 2d 273, 282 (1982). "Fractional disclosure" is improper. *Id.*

III. MOTION TO COMPEL PRODUCTION OF RESPONDENT'S TAX RETURNS

As noted in the People's August 30th Motion to Compel, Respondent has refused to produce complete tax returns as requested. The People's Production Request No. 10 seeks the following: *Packaging Personified, Inc.'s federal tax returns, including all schedules, for the years 1995 through 2004.* Respondent claims it does not have to disclose the tax returns based on a lack of relevance, and, in its Supplemental Responses, because the tax returns contain "business and personal confidential information." (See Ex. A R's Answer's to C's Int. & R to P., R. to Doc. Prod. 10, and Ex. C PPI's Oct. 12 Ltr., pg. 2.)

The Board has directed that the parties explore the economic impact of a hypothetical scenario in which PPI attempted to accommodate the entire production of Press No. 4 and Press No. 5 on one press for the entire period of March 15, 1995 to February 26, 2004. PPI has been

unable to produce nearly all of the documents the People have requested that would shed light on this economic inquiry. PPI does not have production records or ink purchasing records for the period from 1995 to 2004. (See Ex. A, *R's Answer's to C's Int. & R to P.*, Ex. B. *Suppl. Answers* and Ex. C *PPI's Oct. 12 Ltr*, as related to Interr. 3, 4, 5 6, 12 & 13.) PPI does not have any data on the printing jobs that were run from March 15, 1995 to February 26, 2004 on the two presses, including the when the jobs were received and delivered and the costs associated with them. (See Ex. A, *R's Answer's to C's Int. & R to P.*, Ex. B. *Suppl. Answers* and Ex. C *PPI's Oct. 12 Ltr*, as related to Interr. R. 8 & 9.) PPI does not have information on the personnel costs required to run those printing jobs. (See Ex. A, *R's Answer's to C's Int. & R to P.*, Ex. B. *Suppl. Answers* and Ex. C *PPI's Oct. 12 Ltr*, as related to Interr. R. 7.) However, PPI *does* have the company's tax returns for the relevant period. These are virtually the only documents that were created during the relevant time period that are still in the possession of Respondent. PPI has conceded to disclosure the tax returns if redacted to include a single number, gross revenues. However, that information is not enough. The complete tax returns contain additional, highly relevant information related to sales, profits, labor costs, utility costs, changes in labor/utility costs, deductions, any capital expenditures on the presses or tunnel dryer, and other items. The People are entitled to explore all information within the complete tax, which contain information relevant to the questions at issue in the Supplement Hearing.

Furthermore, Respondent's own expert, Richard Trzupsek, relies on PPI's revenues during the period from 1995 through 2004 in his written opinion, even citing each year's annual sales. Therefore, regardless of the People's independent and valid reasons for seeking the tax returns, PPI has brought this issue into the case. Complainant is now entitled to the most reliable verification of revenues, i.e. Respondent's complete tax returns.

Finally, PPI objects to the disclosure of the complete tax returns because the information could have “business and personal confidential information.” (*See Ex. C PPI's Oct. 12 Ltr.*, pg. 2). However, this characterization of the tax returns is inappropriate. The tax returns do not contain any trade secrets or other confidential business information, nor is the request for the tax returns an inquiry into the personal information of corporate officers. These are the *financial* records of the company during the relevant period of time. The tax returns are the most verifiable and reputable source of the financial information contained therein, as they were not produced in preparation of trial but by the company at the time when the information was available and for the federal government. The entire inquiry at the Supplemental Hearing is the economic benefit, or lack thereof, to PPI based on the plant operation during the relevant period. The financial documentation of the company through that period is highly relevant, impersonal, and not confidential in the context of adjudicatory proceedings on the economic impact of the certain decisions during that time.

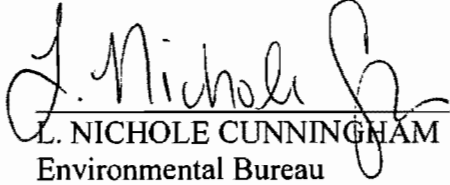
WHEREFORE, Complainant, PEOPLE OF THE STATE OF ILLINOIS, respectfully requests that the Hearing Officer:

1. Order the Respondent to produce complete tax returns, with all schedules and attachments, for the years 1995 through 2004, as requested by the People in Production Request No. 10; and
2. Order such other relief as the Hearing Officer deems appropriate.

RESPECTFULLY SUBMITTED,

PEOPLE OF THE STATE OF ILLINOIS
by LISA MADIGAN, Attorney General of the State
of Illinois

MATTHEW J. DUNN, Chief
Environmental Enforcement/Asbestos
Litigation Division

BY: 
L. NICHOLE CUNNINGHAM
Environmental Bureau
Assistant Attorney General
Illinois Attorney General's Office
69 W. Washington Street, #1800
Chicago, Illinois 60602
(312) 814-3532

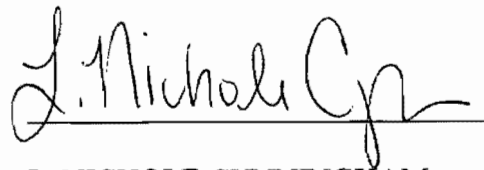
Dated: October 19, 2012

CERTIFICATE OF SERVICE

I, LORREN NICHOLE CUNNINGHAM, an Assistant Attorney General for the State of Illinois, certify that on the 19th day of October, 2012, I caused to be served the foregoing AMENDED MOTION TO COMPEL, by e-mail and U.S. mail to the following:

Bradley Halloran
Hearing Officer
Illinois Pollution Control Board
100 W. Randolph Street, 11th Floor
Chicago, IL 60601

John A. Simon
Roy M. Harsch
Drinker, Biddle & Reath
191 N. Wacker Drive, Suite 3700
Chicago, IL 60606

A handwritten signature in black ink, appearing to read "L. Nichole Cyn", written over a horizontal line.

L. NICHOLE CUNNINGHAM

the economic benefit, if any, to Packaging which is the only evidentiary issue for the supplemental hearing in this matter.

3. Packaging Personified objects to these Interrogatories and Document Requests as they are inconsistent with or seek to impose requirements beyond the scope of the Illinois Code of Civil Procedure, the Illinois Supreme Court Rules, and Illinois Pollution Control Board regarding discovery.

4. Packaging Personified objects to these Interrogatories and Document Requests as they seek information that is protected from disclosure by privilege or other grounds for withholding information from discovery including, but not limited to, the attorney-client privilege, the work product doctrine or other privilege.

5. Packaging Personified objects to these Interrogatories and Document Requests as they seek information that is highly confidential, personal, proprietary, trade secrets, or otherwise commercially sensitive.

6. Packaging Personified objects to these Interrogatories and Document Requests as they are overly broad, vague, ambiguous, unduly burdensome, and not relevant or reasonably calculated to lead to the discovery of admissible evidence.

7. Packaging Personified objects to these Interrogatories and Document Requests as they seek documents and information equally available to the State of Illinois as to Packaging Personified.

8. Packaging Personified's responses to these Interrogatories and Document Requests are made without waiver and with the express reservation of:

- (a) all questions as to the competence, relevance, materiality and admissibility as evidence for any purpose of the information or documents, or the subject matter

thereof, in any aspect of this or any other action, arbitration, proceeding or investigation;

(b) the right to object on any ground to the use of any such documents or information, or the subject matter thereof, in any aspect of this or any other action, arbitration, proceeding or investigation;

(c) the right to object at any time to a demand for any further response to this or any other interrogatories, request to admit or request for the production of documents.

9. Each of the following responses is made subject to and without waiver of the foregoing General Objections.

ANSWERS TO INTERROGATORIES

Interrogatory No. 1

Please identify each and every fact witness who may be called by Respondent as a witness in any hearing in this matter, and state his or her area of knowledge.

ANSWER: Dominic Imburgia and Joseph Imburgia have knowledge of the business of Packaging Personified during the 1995-2004 time period relevant to the supplemental hearing.

Interrogatory No. 2

Please identify each and every opinion witness who may be called by Respondent as a witness at any hearing in this matter, and state:

- a) his or her area of knowledge;
- b) the subject matter on which the opinion witness will testify;
- c) the conclusions and opinions of the opinion witness and the bases therefore;
- d) the qualifications of the opinion witness;

ANSWER: Richard Trzupsek and Chris McClure. Packaging will supplement its response to this Interrogatory on August 9, 2012 per the July 3, 2012 Scheduling Order.

Interrogatory No. 3

For each month from January 1, 1995 through December 31, 2002, identify the quantity of substrate printed on Press No. 4.

ANSWER: Packaging does not have production records for the period covered by this Interrogatory. Pursuant to Illinois Supreme Court Rule 213(e), responsive information may be found in Packaging records reflecting annual costs for materials used in production and annual sales figures, which are available for review and copying.

Interrogatory No. 4

For each month from January 1, 1995 through December February 1, 2004, identify the quantity of substrate printed on Press No. 5.

ANSWER: Packaging does not have production records for the period covered by this Interrogatory. Pursuant to Illinois Supreme Court Rule 213(e), responsive information may be found in Packaging records reflecting annual costs for materials used in production and annual sales figures, which are available for review and copying.

Interrogatory No. 5

For each month from January 1, 1995 through December 31, 2002, identify the volume, VOM content, and name of each printing ink used on Press No. 4.

ANSWER: Packaging does not have the ink purchasing records for the period covered by this interrogatory. Packaging continues to use the same inks it used during the time period covered by this interrogatory. The VOM content of these same inks has varied little, if at all. The volume of ink Packaging used in the years covered by this Interrogatory was, however, much lower, particularly in the earlier years when its volume of business was much lower.

Interrogatory No. 6

For each month from March 1, 1995 through February 1, 2004, identify the volume, VOM content, and name of each printing ink used on Press No. 5.

ANSWER: Packaging does not have the ink purchasing records for the period covered by this interrogatory. Packaging continues to use the same inks it used during the time period covered by this interrogatory. The VOM content of these same inks has varied little, if at all. The volume of ink Packaging used in the years covered by this Interrogatory was, however, much lower, particularly in the earlier years when its volume of business was much lower.

Interrogatory No. 7

Identify each employee who worked for Respondent from March 15, 1995 through February 1, 2004, and state:

- a. The responsibilities of the employee;
- b. The shift to which the employee was assigned;
- c. Starting and ending dates of employment for the employee; and
- b. Total compensation paid to the employee, including hourly rate or salary, benefits, overtime, and government required employee payments such as unemployment and workers compensation cost.

ANSWER: Packaging objects to this Interrogatory. Packaging actually saved money on personnel when it shut down Press 4 in 2002 and shifted production to Press 5. Nevertheless, Packaging is not seeking to offset any economic benefit with a claim of cost savings by virtue of compliance. Thus, information responsive to this Interrogatory could have no possible relevance to the measure of economic benefit, if any, at issue in the supplemental hearing.

Interrogatory No. 8

Identify each printing job run on Press No. 4 during the period March 15, 1995 through December 31, 2002, and state:

- a. the date the order was received from the printing customer;
- b. the date delivery of the job was promised;
- c. the date the finished job was delivered to the printing customer;
- d. the dollar value of the labor required to complete the printing order;
- e. the gross revenue realized by Packaging Personified Inc. from the printing job;
- f. the net profit realized by Packaging Personified, Inc. from the printing job.

ANSWER: Packaging does not have production records for the period covered by this Interrogatory. Pursuant to Illinois Supreme Court Rule 213(e), responsive information may be found in Packaging records reflecting annual costs for materials used in production and annual sales figures, which are available for review and copying.

Interrogatory No. 9

Identify each printing job run on Press No. 5 during the period March 15, 1995 through February 1, 2004, and state:

- a. the date the order was received from the printing customer;
- b. the date delivery of the job was promised;
- c. the date the finished job was delivered to the printing customer
- d. the dollar value of the labor required to complete the printing order.
- e. the gross revenue realized by Packaging Personified Inc. from the printing job.
- f. the net profit realized by Packaging Personified, Inc. from the printing job.

ANSWER: Packaging does not have production records for the period covered by this Interrogatory. Pursuant to Illinois Supreme Court Rule 213(e), responsive information may be found in Packaging records reflecting annual costs for materials used in production and annual sales figures, which are available for review and copying.

Interrogatory No. 10

Describe the procedures required to switch Presses 4 and 5 from one printing job to another, and state the amount of time required for such a changeover.

ANSWER: It took no time to change over production from Press 4 to Press 5. Set up time on Press 5 was much shorter than set up time on Press 4. Press 5 printed approximately 30% faster than Press 4.

Interrogatory No. 11

Identify all persons, including vendors, contractors, employees or agents involved with or responsible for the maintenance and repair of Presses No. 4 and 5 from March 15, 1995 through February 9, 2004.

ANSWER: Gary Peletier with a last known telephone number (630) 918-1038

Interrogatory No. 12

For each month from March 15, 1995 through December 31, 2002, state the number of hours that Press No. 4 operated.

ANSWER: Packaging does not have production records for the period covered by this Interrogatory. Pursuant to Illinois Supreme Court Rule 213(e), responsive information may be found in Packaging records reflecting annual costs for materials used in production and annual sales figures, which are available for review and copying.

Interrogatory No. 13

For each month from March 15, 1995 through February 9, 2004, state the number of hours that Press No. 5 operated.

ANSWER: Packaging does not have production records for the period covered by this Interrogatory. Pursuant to Illinois Supreme Court Rule 213(e), responsive information may be found in Packaging records reflecting annual costs for materials used in production and annual sales figures, which are available for review and copying.

Interrogatory No. 14

Identify each modification, upgrade, or repair made to Press No. 5 between March 15, 1995 and February 9, 2004

ANSWER: There were no modifications, upgrades or major repairs to Press No. 5 during this time period.

Interrogatory No. 15

With regard to Packaging Personified Inc, for each year from 1995 through 2004, please identify:

- a. Each owner of the company, and the share of ownership held;
- b. The total compensation received by each owner of the company for each year from 1995 through 2004; and
- c. Whether the company was classified by the Internal Revenue Service as a subchapter C or subchapter S corporation for the relevant tax year.

- ANSWER:** a. Dominic Imburgia 70%; Phylis Muccianti 30%.
- b. Objection to the relevance of this confidential personal information.
- c. Subchapter C (1995-1999); Subchapter S (2000-2004).

Interrogatory No. 16

State each fact that supports Packaging Personified Inc.'s claim that the "tunnel dryer" system on Press No. 5 constitutes a VOM capture and control device.

ANSWER: These facts are included in the Expert Report and Testimony of Richard Trzupsek at the hearing in this matter and will be supplemented by his Supplemental Report on August 9, 2012. Further answering pursuant to Supreme Court Rule 213(e), responsive information may be gathered from the documents produced by Packaging.

RESPONSES TO FIRST REQUEST FOR PRODUCTION OF DOCUMENTS

1. All documents relating to the purchase and operation of Press No. 4, including sales and promotional materials provided by the Press manufacturer or supplier, blueprints and other technical drawings, maintenance records, diagrams, and operating logs.

ANSWER: Packaging does not have operating logs or maintenance records for Press 4 for the relevant 1995-2004 time period. Press 4 manufacturer materials in the possession of Packaging are available for inspection and copying.

2. All documents relating to maintenance, modification, or repair of Press No. 4 from the date of installation through December 31, 2002.

ANSWER: Packaging does not have any responsive documents.

3. Daily operating logs or records for Press No. 4 from March 15, 1995 through December 31, 2002.

ANSWER: Packaging does not have documents responsive to this Request.

4. All documents relating to Press No. 5, including sales and promotional materials provided by the Press manufacturer or supplier, blueprints and other technical drawings, maintenance records, diagrams, and operating logs.

ANSWER: Packaging does not have operating logs or maintenance records for Press 5 for the relevant 1995-2004 time period. Press 5 manufacturer materials in the possession of Packaging are available for inspection and copying.

5. All documents relating to maintenance, modification, or repair of Press No. 5 from the date of its installation thorough its 2004 connection to the RCO control device.

ANSWER: Packaging does not have records responsive to this Request.

6. Daily operating logs and records for Press No. 5 from March 15, 1995 through February 9, 2004.

ANSWER: Packaging does not have records responsive to this Request.

7. All documents relating to Packaging Personified, Inc.'s business relationship with Huff & Huff Incorporated, including letters, reports, electronic correspondence, invoices and checks.

ANSWER: Records responsive to this Request in Packaging's possession and control are available for review and copying.

8. All documents relating to Packaging Personified, Inc.'s business relationship with Mostardi Platt Environmental, including letters, reports, electronic correspondence, invoices and checks.

ANSWER: Records responsive to this Request in Packaging's possession and control are available for review and copying.

9. All documents not produced in response to Requests 5 and 6 above, relating to Packaging Personified, Inc.'s business relationship with Richard Trzupsek, including letters, reports, electronic correspondence, invoices and checks.

ANSWER: Packaging has no records responsive for this Request.

10. Packaging Personified, Inc.'s federal tax returns, including all schedules, for the years 1995 through 2004.

ANSWER: Packaging objects to this Request based upon the lack of relevance of its federal tax returns to the matter at issue in the supplemental hearing.

11. All documents referencing or relating to the "tunnel dryer" system on Press No. 5.


ANSWER: Documents responsive to this Request in the possession and control of Packaging are available for review and copying.

Dated: July 30, 2012

Respectfully submitted,

PACKAGING PERSONIFIED, INC.

BY:

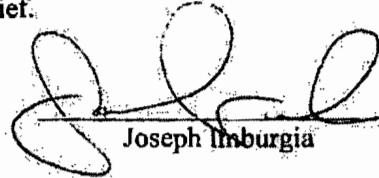


One of Its Attorneys

Roy M. Harsch, Esq.
John A. Simon, Esq.
Drinker Biddle & Reath LLP
191 N. Wacker Drive, Suite 3700
Chicago, Illinois 60606-1698
(312) 569-1000

VERIFICATION

Pursuant to Illinois Supreme Court Rule 213 and 214, and under penalties as provided by law pursuant to Section 1-109 of the Illinois Code of Civil Procedure, the undersigned certifies that he has read the foregoing Respondent Packaging Personified, Inc.'s Answers to Complainant's Interrogatories and Request for the Production of Documents; and that, subject to the objections interposed by counsel, the responses given therein are true, correct, and complete, to the best of his knowledge, information and belief.



Joseph Imburgia


7-30-2012

CERTIFICATE OF SERVICE

The undersigned certifies that a copy of the foregoing **Respondent Packaging Personified, Inc.'s Answers to Complainant's Interrogatories and Request for the Production of Documents** was served upon the parties below by electronic mail and U.S. First Class Mail on July 30, 2012:

L. Nichole Cunningham
Assistant Attorney General
Environmental Bureau
69 West Washington Street, 18th Floor
Chicago, Illinois 60602
lcunningham@atg.state.il.us

Christopher J. Grant
Assistant Attorney General
Environmental Bureau
69 West Washington Street, 18th Floor
Chicago, Illinois 60602
cgrant@atg.state.il.us



John A. Simon

BEFORE THE ILLINOIS POLLUTION CONTROL BOARD

PEOPLE OF THE STATE OF ILLINOIS,)	
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Complainant,)	
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v.)	(Enforcement – Air)
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PACKAGING PERSONIFIED, INC., an)	
Illinois Corporation,)	
)	
Respondent.)	

**RESPONDENT PACKAGING PERSONIFIED, INC.'S
SUPPLEMENTAL ANSWERS TO COMPLAINANT'S INTERROGATORIES
AND REQUEST FOR THE PRODUCTION OF DOCUMENTS**

Respondent, Packaging Personified, Inc., by its attorneys, Drinker Biddle & Reath LLP, supplements its prior responses and objections to Complainant's Interrogatories and Request for Production as follows:

INTRODUCTORY STATEMENT

1. Documents, as described and subject to the objections below, will be available for inspection and copying at the offices of Packaging Personified, Inc., at a mutually convenient time agreed to by the parties.

SUPPLEMENT: Documents were made available to Complainant on August 23, 2012 at the Packaging facility and thereafter at the law office of Packaging's counsel. Additional documents will be made available at the Carol Stream facility.

2. Packaging Personified expressly reserves the right at any time to supplement or amend the answers provided herein, but Packaging Personified undertakes no obligation to do so beyond the requirements of 35 Illinois Administrative Code 101.616(h).



GENERAL OBJECTIONS

1. Packaging Personified objects to these Interrogatories and Document Requests because they are duplicative of Interrogatories and Document Requests already served on Packaging and to which Packaging already responded.

2. Packaging Personified objects to these Interrogatories and Document Requests because they vastly exceed the narrow scope of the factual issues relevant to the measurement of the economic benefit, if any, to Packaging which is the only evidentiary issue for the supplemental hearing in this matter.

3. Packaging Personified objects to these Interrogatories and Document Requests as they are inconsistent with or seek to impose requirements beyond the scope of the Illinois Code of Civil Procedure, the Illinois Supreme Court Rules, and Illinois Pollution Control Board regarding discovery.

4. Packaging Personified objects to these Interrogatories and Document Requests as they seek information that is protected from disclosure by privilege or other grounds for withholding information from discovery including, but not limited to, the attorney-client privilege, the work product doctrine or other privilege.

SUPPLEMENT: Packaging does not withhold any responsive document on the basis of attorney-client or attorney work product privilege.

5. Packaging Personified objects to these Interrogatories and Document Requests as they seek information that is highly confidential, personal, proprietary, trade secrets, or otherwise commercially sensitive.

SUPPLEMENT: Packaging is only withholding tax returns that contain personal financial information pursuant to this objection.

6. Packaging Personified objects to these Interrogatories and Document Requests as they are overly broad, vague, ambiguous, unduly burdensome, and not relevant or reasonably calculated to lead to the discovery of admissible evidence.

7. Packaging Personified objects to these Interrogatories and Document Requests as they seek documents and information equally available to the State of Illinois as to Packaging Personified.

8. Packaging Personified's responses to these Interrogatories and Document Requests are made without waiver and with the express reservation of:

- (a) all questions as to the competence, relevance, materiality and admissibility as evidence for any purpose of the information or documents, or the subject matter thereof, in any aspect of this or any other action, arbitration, proceeding or investigation;
- (b) the right to object on any ground to the use of any such documents or information, or the subject matter thereof, in any aspect of this or any other action, arbitration, proceeding or investigation;
- (c) the right to object at any time to a demand for any further response to this or any other interrogatories, request to admit or request for the production of documents.

9. Each of the following responses is made subject to and without waiver of the foregoing General Objections.

ANSWERS TO INTERROGATORIES

Interrogatory No. 1

Please identify each and every fact witness who may be called by Respondent as a witness in any hearing in this matter, and state his or her area of knowledge.

ANSWER: Dominic Imburgia and Joseph Imburgia have knowledge of the business of Packaging Personified during the 1995-2004 time period relevant to the supplemental hearing.

SUPPLEMENTAL ANSWER: Dominic Imburgia and Joseph Imburgia will testify that Press #5 had capacity to print all the production of Press #4 and #5 for the years 1995-2002 and that Press #5 did print all the production in 2003. Further, they will testify that Packaging actually realized an economic savings as a result of shutting down Press #4 and shifting all the production to Press #5 in 2002-2003.

Interrogatory No. 2

Please identify each and every opinion witness who may be called by Respondent as a witness at any hearing in this matter, and state:

- a) his or her area of knowledge;
- b) the subject matter on which the opinion witness will testify;
- c) the conclusions and opinions of the opinion witness and the bases therefore;
- d) the qualifications of the opinion witness;

ANSWER: Richard Trzupsek and Chris McClure. Packaging will supplement its response to this Interrogatory on August 9, 2012 per the July 3, 2012 Scheduling Order.

SUPPLEMENTAL ANSWER: Please see the August 9, 2012 expert report of Richard Trzupsek and Chris McClure.

Interrogatory No. 3

For each month from January 1, 1995 through December 31, 2002, identify the quantity of substrate printed on Press No. 4.

ANSWER: Packaging does not have production records for the period covered by this Interrogatory. Pursuant to Illinois Supreme Court Rule 213(e), responsive information may be

found in Packaging records reflecting annual costs for materials used in production and annual sales figures, which are available for review and copying.

SUPPLEMENTAL ANSWER: Utilizing Respondent's Exhibits 12, 13 and 49 from the June 2009 Hearing in this matter, Packaging is able to recreate data responsive to this Interrogatory based upon the stated assumptions which are presented it in the spreadsheet attached hereto as Exhibit A.

Interrogatory No. 4

For each month from January 1, 1995 through December February 1, 2004, identify the quantity of substrate printed on Press No. 5.

ANSWER: Packaging does not have production records for the period covered by this Interrogatory. Pursuant to Illinois Supreme Court Rule 213(e), responsive information may be found in Packaging records reflecting annual costs for materials used in production and annual sales figures, which are available for review and copying.

SUPPLEMENTAL ANSWER: : Utilizing Respondent's Exhibits 12, 13 and 49 from the June 2009 Hearing in this matter, Packaging is able to recreate data responsive to this Interrogatory based upon the stated assumptions which are presented it in the spreadsheet attached hereto as Exhibit A.

Interrogatory No. 5

For each month from January 1, 1995 through December 31, 2002, identify the volume, VOM content, and name of each printing ink used on Press No. 4.

ANSWER: Packaging does not have the ink purchasing records for the period covered by this interrogatory. Packaging continues to use the same inks it used during the time period covered by this interrogatory. The VOM content of these same inks has varied little, if at all. The volume of ink Packaging used in the years covered by this Interrogatory was, however, much lower, particularly in the earlier years when its volume of business was much lower.

SUPPLEMENTAL ANSWER: : Utilizing Respondent's Exhibits 12, 13 and 49 from the June 2009 Hearing in this matter, Packaging is able to recreate data responsive to this Interrogatory based upon the stated assumptions which are presented it in the spreadsheet attached hereto as Exhibit A.

Interrogatory No. 6

For each month from March 1, 1995 through February 1, 2004, identify the volume, VOM content, and name of each printing ink used on Press No. 5.

ANSWER: Packaging does not have the ink purchasing records for the period covered by this interrogatory. Packaging continues to use the same inks it used during the time period covered by this interrogatory. The VOM content of these same inks has varied little, if at all. The volume of ink Packaging used in the years covered by this Interrogatory was, however, much lower, particularly in the earlier years when its volume of business was much lower.

SUPPLEMENTAL ANSWER: Utilizing Respondent's Exhibits 12, 13 and 49 from the June 2009 Hearing in this matter, Packaging is able to recreate data responsive to this Interrogatory based upon the stated assumptions which are presented it in the spreadsheet attached hereto as Exhibit A.

Interrogatory No. 7

Identify each employee who worked for Respondent from March 15, 1995 through February 1, 2004, and state:

- a. The responsibilities of the employee;
- b. The shift to which the employee was assigned;
- c. Starting and ending dates of employment for the employee; and
- b. Total compensation paid to the employee, including hourly rate or salary, benefits, overtime, and government required employee payments such as unemployment and workers compensation cost.

ANSWER: Packaging objects to this Interrogatory. Packaging actually saved money on personnel when it shut down Press #4 in 2002 and shifted production to Press #5. Nevertheless, Packaging is not seeking to offset any economic benefit with a claim of cost savings by virtue of compliance. Thus, information responsive to this Interrogatory could have no possible relevance to the measure of economic benefit, if any, at issue in the supplemental hearing.

Interrogatory No. 8

Identify each printing job run on Press No. 4 during the period March 15, 1995 through December 31, 2002, and state:

- a. the date the order was received from the printing customer;
- b. the date delivery of the job was promised;
- c. the date the finished job was delivered to the printing customer;
- d. the dollar value of the labor required to complete the printing order;
- e. the gross revenue realized by Packaging Personified Inc. from the printing job;
- f. the net profit realized by Packaging Personified, Inc. from the printing job.

ANSWER: Packaging does not have production records for the period covered by this Interrogatory. Pursuant to Illinois Supreme Court Rule 213(e), responsive information may be found in Packaging records reflecting annual costs for materials used in production and annual sales figures, which are available for review and copying.

Interrogatory No. 9

Identify each printing job run on Press No. 5 during the period March 15, 1995 through February 1, 2004, and state:

- a. the date the order was received from the printing customer;
- b. the date delivery of the job was promised;
- c. the date the finished job was delivered to the printing customer
- d. the dollar value of the labor required to complete the printing order.
- e. the gross revenue realized by Packaging Personified Inc. from the printing job.
- f. the net profit realized by Packaging Personified, Inc. from the printing job.

ANSWER: Packaging does not have production records for the period covered by this Interrogatory. Pursuant to Illinois Supreme Court Rule 213(e), responsive information may be

found in Packaging records reflecting annual costs for materials used in production and annual sales figures, which are available for review and copying.

Interrogatory No. 10

Describe the procedures required to switch Presses 4 and 5 from one printing job to another, and state the amount of time required for such a changeover.

ANSWER: It took no time to change over production from Press #4 to Press #5. Set up time on Press #5 was much shorter than set up time on Press #4. Press #5 printed approximately 30% faster than Press #4.

SUPPLEMENTAL ANSWER: Press #4 ran film at approximately 450 feet per minute. Press No. 5 ran film at approximately 750 feet per minute. Set-up on Press #4 was about one hour per color, so a six color job took about six hours set-up time. Set-up on Press #5 was about 30-35 minutes a color, so a six color job took about three or three and a half hours to set up. If Press #4 ran 10 million impressions in a month, Press #5 ran 20 million impressions a month, or about double the production of Press #4. Daily start up and shut down was obviated on Press #5 in December 2002-2003 when Press #5 was operated continuously over three shifts after Press #4 was shut down.

Interrogatory No. 11

Identify all persons, including vendors, contractors, employees or agents involved with or responsible for the maintenance and repair of Presses No. 4 and 5 from March 15, 1995 through February 9, 2004.

ANSWER: Gary Peletier with a last known telephone number (630) 918-1038

Interrogatory No. 12

For each month from March 15, 1995 through December 31, 2002, state the number of hours that Press No. 4 operated.

ANSWER: Packaging does not have production records for the period covered by this Interrogatory. Pursuant to Illinois Supreme Court Rule 213(e), responsive information may be

found in Packaging records reflecting annual costs for materials used in production and annual sales figures, which are available for review and copying.

SUPPLEMENTAL ANSWER: Utilizing Respondent's Exhibits 12, 13 and 49 from the June 2009 Hearing in this matter, Packaging is able to recreate data responsive to this Interrogatory based upon the stated assumptions which are presented it in the spreadsheet attached hereto as Exhibit A.

Interrogatory No. 13

For each month from March 15, 1995 through February 9, 2004, state the number of hours that Press No. 5 operated.

ANSWER: Packaging does not have production records for the period covered by this Interrogatory. Pursuant to Illinois Supreme Court Rule 213(e), responsive information may be found in Packaging records reflecting annual costs for materials used in production and annual sales figures, which are available for review and copying.

SUPPLEMENTAL ANSWER: Utilizing Respondent's Exhibits 12, 13 and 49 from the June 2009 Hearing in this matter, Packaging is able to recreate data responsive to this Interrogatory based upon the stated assumptions which are presented it in the spreadsheet attached hereto as Exhibit A.

Interrogatory No. 14

Identify each modification, upgrade, or repair made to Press No. 5 between March 15, 1995 and February 9, 2004

ANSWER: There were no modifications, upgrades or major repairs to Press #5 during this time period.

Interrogatory No. 15

With regard to Packaging Personified Inc, for each year from 1995 through 2004, please identify:

- a. Each owner of the company, and the share of ownership held;
- b. The total compensation received by each owner of the company for each year from 1995 through 2004; and
- c. Whether the company was classified by the Internal Revenue Service as a subchapter C or subchapter S corporation for the relevant tax year.

ANSWER: a. Dominic Imburgia 70%; Phylis Muccianti 30%.

b. Objection to the relevance of this confidential personal information.

c. Subchapter C (1995-1999); Subchapter S (2000-2004).

Interrogatory No. 16

State each fact that supports Packaging Personified Inc.'s claim that the "tunnel dryer" system on Press No. 5 constitutes a VOM capture and control device.

ANSWER: These facts are included in the Expert Report and Testimony of Richard Trzupsek at the hearing in this matter and will be supplemented by his Supplemental Report on August 9, 2012. Further answering pursuant to Supreme Court Rule 213(e), responsive information may be gathered from the documents produced by Packaging.

RESPONSES TO FIRST REQUEST FOR PRODUCTION OF DOCUMENTS

1. All documents relating to the purchase and operation of Press No. 4, including sales and promotional materials provided by the Press manufacturer or supplier, blueprints and other technical drawings, maintenance records, diagrams, and operating logs.

ANSWER: Packaging does not have operating logs or maintenance records for Press #4 for the relevant 1995-2004 time period. Press #4 manufacturer materials in the possession of Packaging are available for inspection and copying.

SUPPLEMENTAL ANSWER: Packaging has no documents responsive to Request No. 1.

2. All documents relating to maintenance, modification, or repair of Press No. 4 from the date of installation through December 31, 2002.

ANSWER: Packaging does not have any responsive documents.

3. Daily operating logs or records for Press No. 4 from March 15, 1995 through December 31, 2002.

ANSWER: Packaging does not have documents responsive to this Request.

4. All documents relating to Press No. 5, including sales and promotional materials provided by the Press manufacturer or supplier, blueprints and other technical drawings, maintenance records, diagrams, and operating logs.

ANSWER: Packaging does not have operating logs or maintenance records for Press #5 for the relevant 1995-2004 time period. Press #5 manufacturer materials in the possession of Packaging are available for inspection and copying.

SUPPLEMENTAL ANSWER: Packaging has already produced the January 1995 Purchase Invoice for Press #5 and the operations and maintenance manual for Press #5. Packaging has no other responsive documents.

5. All documents relating to maintenance, modification, or repair of Press No. 5 from the date of its installation thorough its 2004 connection to the RCO control device.

ANSWER: Packaging does not have records responsive to this Request.

6. Daily operating logs and records for Press No. 5 from March 15, 1995 through February 9, 2004.

ANSWER: Packaging does not have records responsive to this Request.

7. All documents relating to Packaging Personified, Inc.'s business relationship with Huff & Huff Incorporated, including letters, reports, electronic correspondence, invoices and checks.

ANSWER: Records responsive to this Request in Packaging's possession and control are available for review and copying.

SUPPLEMENTAL ANSWER: Packaging produced all documents responsive to this Request to Complainant on August 23, 2012.

8. All documents relating to Packaging Personified, Inc.'s business relationship with Mostardi Platt Environmental, including letters, reports, electronic correspondence, invoices and checks.

ANSWER: Records responsive to this Request in Packaging's possession and control are available for review and copying.

SUPPLEMENTAL ANSWER: Packaging produced all documents responsive to this Request to Complainant on August 23, 2012.

9. All documents not produced in response to Requests 5 and 6 above, relating to Packaging Personified, Inc.'s business relationship with Richard Trzupsek, including letters, reports, electronic correspondence, invoices and checks.

ANSWER: Packaging has no records responsive for this Request.

10. Packaging Personified, Inc.'s federal tax returns, including all schedules, for the years 1995 through 2004.

ANSWER: Packaging objects to this Request based upon the lack of relevance of its federal tax returns to the matter at issue in the supplemental hearing.

SUPPLEMENTAL ANSWER: Packaging will produce certifications of its gross sales for each of the years requested prepared by its accountants.

11. All documents referencing or relating to the "tunnel dryer" system on Press No. 5.


ANSWER: Documents responsive to this Request in the possession and control of Packaging are available for review and copying.

SUPPLEMENTAL ANSWER: Packaging produced the January 1995 Purchase Invoice and the operations and maintenance manual to Complainant on August 23, 2012 and September 4, 2012, respectively. Packaging produced the Expert Report of Richard Trzupsek on August 9, 2012 which incorporates his prior reports. Packaging has no other documents responsive this Request.

Dated: July 30, 2012
Date Supplemented: October 2, 2012

Respectfully submitted,
PACKAGING PERSONIFIED, INC.

BY:




One of Its Attorneys

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VERIFICATION

Pursuant to Illinois Supreme Court Rule 213 and 214, and under penalties as provided by law pursuant to Section 1-109 of the Illinois Code of Civil Procedure, the undersigned certifies that he has read the foregoing Respondent Packaging Personified, Inc.'s Supplemental Answers to Complainant's Interrogatories and Request for the Production of Documents; and that, subject to the objections interposed by counsel, the responses given therein are true, correct, and complete, to the best of his knowledge, information and belief.



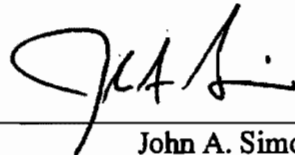
Joseph Imburgia

CERTIFICATE OF SERVICE

The undersigned certifies that a copy of the foregoing Respondent Packaging Personified, Inc.'s Supplemental Answers to Complainant's Interrogatories and Request for the Production of Documents was served upon the parties below by electronic mail and U.S. First Class Mail on October 2, 2012:

L. Nichole Cunningham
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John A. Simon

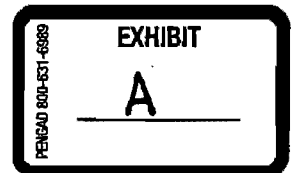
VOC Reporting to Edwin C. Bakowski IEPA provided through Mostardi Platt May 13th 2009
 FESOP Application request for additional information ID No:043020ACJ

Press	1995	1996	1997	1998	1999	2000	2001	2002	2003
Press 1&2	3.98	4.06	3.49	0.58	2.70	1.67	3.37	0.49	1.23
Press 4	6.22	4.59	5.09	5.57	8.71	9.34	12.18	7.72	0.00
Press 5	14.50	10.72	11.89	13.01	20.34	21.78	28.42	27.58	59.84
Total without 1&2	20.72	15.31	16.98	18.58	29.05	31.12	40.60	35.30	59.84
Grand Total	24.70	19.37	20.47	19.16	31.75	32.79	43.97	35.79	61.07

Produced on Press 5 only

Production Pounds for Carol Stream Press Dept Offline presses only

2000	2001	2002	2003
297,224	224,200	500,856	549,180
272,002	279,999	400,054	551,534
329,448	371,488	506,322	636,383
393,863	483,077	438,760	548,821
341,927	454,040	600,566	457,928
302,430	470,138	425,326	401,362
323,143	464,074	490,786	423,349
284,432	397,472	569,986	616,556
378,747	329,820	334,589	538,688
411,493	388,883	314,275	470,097
293,974	296,024	279,870	432,764
219,297	361,312	478,546	398,009
3,847,780	4,500,325	5,340,056	6,024,683
6,182	55,32	75,63	50,34
			60,81



Production Pounds for
Carol Stream Press Dept
Offline presses only

1995 estimated pounds of substrate produced
2,919,552

Pounds above are calculated based upon the VOM data for the years with known pounds produced and known VOM volumes

Calendar Year 1995						
All Processes	Press 4			Press 5		
Total Estimated Footage	Estimated Footage	Estimated Hours	Total VOM in Pounds as originally calculated from previously available data	Estimated Footage	Estimated Hours	Total VOM in Pounds as originally calculated from previously available data
12,519,776,600	44,092,160	1,639	12,440,000	31,683,440	1,620	29,000,000

Average pounds of substrate per pound of VOM based upon comparison of known pounds produced from 2000-2003 compared to previously calculated VOM emissions
60.8

The assumptions that were made to recreate this data are as follows

1 : Average pounds of substrate per pound of VOM based upon comparison of known pounds produced from 2000-2003 compared to previously calculated VOM emissions is 60.8

2 : Footage produced was converted based upon an average value of 20# per 1000 feet of material (this value was compared to years where both footage and pound information was available)

3 : Press 4 produced approximately 35% of the produced footage at an average of 3 colors run per job consuming 40% less ink per 1000 feet produced

4 : Press 4 produced at a run rate of approximately 450 FPM and estimated hours are calculated based upon that

5 : Press 5 produced approximately 65% of the produced footage at an average of 5 colors run per job consuming 60% more ink per 1000 feet produced

6 : Press 5 produced at a run rate of approximately 750 FPM and estimated hours are calculated based upon that

VOC Reporting to Edwin C. Bakowski IEPA provided through Mostardi Platt May 13th 2009
FESOP Application request for additional information ID No:043020ACJ

Press	1995	1996	1997	1998	1999	2000	2001	2002
Press 1 & 2	3.98	4.06	3.49	0.58	2.70	1.67	3.37	0.49
Press 4	6.22	4.59	5.09	5.57	8.71	9.34	12.18	7.72
Press 5	14.50	10.72	11.89	13.01	20.34	21.78	28.42	27.58
Total without 1&2	20.72	15.31	16.98	18.58	29.05	31.12	40.60	35.30
Grand Total	24.70	19.37	20.47	19.16	31.75	32.79	43.97	35.79

Production Pounds for Carol Stream Press Dept
Offline presses only

1996 estimated pounds of substrate produced
1661696

Pounds above are calculated based upon the VOM data for the years with known pounds produced and known VOM volumes

Calendar Year 1996						
All Presses		Press 4		Press 5		
Total Estimated Footage	Estimated Footage	Estimated hours	Total VOM in pounds as originally calculated from previously available data	Estimated Footage	Estimated hours	Total VOM in pounds as originally calculated from previously available data
93,064,800	32,674,580	1,207	9,180,000	60,609,120	1,545	21,440,000

Average pounds of substrate per pound of VOM based upon comparison of known pounds produced from 2000-2003 compared to previously calculated VOM emissions
60.80

The assumptions that were made to recreate this data are as follows

- 1 : Average pounds of substrate per pound of VOM based upon comparison of known pounds produced from 2000-2003 compared to previously calculated VOM emissions is 60.8
- 2 : Footage produced was converted based upon an average value of 20# per 1000 feet of material (this value was compared to years where both footage and pound information was available)
- 3 : Press 4 produced approximately 35% of the produced footage at an average of 3 colors run per job consuming 40% less ink per 1000 feet produced
- 4 : Press 4 produced at a run rate of approximately 450 FPM and estimated hours are calculated based upon that
- 5 : Press 5 produced approximately 65% of the produced footage at an average of 5 colors run per job consuming 60% more ink per 1000 feet produced
- 6 : Press 5 produced at a run rate of approximately 750 FPM and estimated hours are calculated based upon that

VOC Reporting to Edwin C. Bakowski IEPA provided through Mostardi Platt May 13th 2009

FESOP Application request for additional information ID No:043020ACJ

Press	1995	1996	1997	1998	1999	2000	2001	2002	2003
Press 1&2	3.98	4.06	3.49	0.58	2.70	1.67	3.37	0.49	1.23
Press 4	6.22	4.59	5.09	5.57	8.71	9.34	12.18	7.72	0.00
Press 5	14.50	10.72	11.89	13.01	20.34	21.78	28.42	27.58	59.84
Total without 1&2	20.72	15.31	16.98	18.58	29.05	31.12	40.60	35.30	59.84
Grand Total	24.70	19.37	20.47	18.16	31.75	32.79	43.97	35.79	61.07

Production Pounds for Carol Stream Press Dept Offline presses only

1997 estimated pounds of substrate produced
2,064,766

Calendar Year 1997						
All Presses	Press 4			Press 5		
Yearly Estimated Footage	Estimated Footage	Estimated Hours	Total VOM in Pounds originally calculated from previously available data	Estimated Footage	Estimated Hours	Total VOM in Pounds originally calculated from previously available data
103,248,400	36,133,440	1,138	10,180.00	67,104,960	1,149	23,780.00

Average pounds of substrate per pound of VOM based upon comparison of known pounds produced from 2000-2003 compared to previously calculated VOM emissions
60.80

Pounds above are calculated based upon the VOM data for the years with known pounds produced and known VOM volumes

The assumptions that were made to recreate this data are as follows

- 1 : Average pounds of substrate per pound of VOM based upon comparison of known pounds produced from 2000-2003 compared to previously calculated VOM emissions is 60.8
- 2 : Footage produced was converted based upon an average value of 20# per 1000 feet of material (this value was compared to years where both footage and pound information was available
- 3 : Press 4 produced approximately 35% of the produced footage at an average of 3 colors run per job consuming 40% less ink per 1000 feet produced
- 4 : Press 4 produced at a run rate of approximately 450 FPM and estimated hours are calculated based upon that
- 5 : Press 5 produced approximately 65% of the produced footage at an average of 5 colors run per job consuming 60% more ink per 1000 feet produced
- 6 : Press 5 produced at a run rate of approximately 750 FPM and estimated hours are calculated based upon that

VOC Reporting to Edwin C. Bakowski IEPA provided through Mostardi Platt May 13th 2009
FESOP Application request for additional information ID No:043020ACJ

Press	1995	1996	1997	1998	1999	2000	2001	2002	2003
Press 4	3.98	4.06	3.49	0.58	2.70	1.67	3.37	0.49	1.23
Press 5	6.22	4.58	5.09	5.57	8.71	9.34	12.18	7.72	0.00
Press 3	14.50	10.72	11.89	13.01	20.34	21.78	28.42	27.58	59.84
Total without 1&2	20.72	15.31	16.98	18.58	29.05	31.12	40.60	35.30	59.84
Grand Total	24.70	19.37	20.47	19.16	31.75	32.79	43.97	35.79	61.07

Electronic Filing - Received, Clerk's Office, 10/19/2012

Production Pounds for
Carol Stream Press Dept
Offline presses only

1998 estimated pounds of substrate produced
27,259,328

Calendar Year 1998						
Press 4		Press 5			Grand Total	
Total Estimated Footage	Estimated Footage	Estimated Hours	Total VOM in Pounds originally calculated from previously available data	Estimated Footage	Estimated Hours	Total VOM in Pounds originally calculated from previously available data
12,966,400	13,538,240	11,464	1,114,000	7,328,160	1,132	26,020,000

Average pounds of substrate per pound of VOM based upon comparison of known pounds produced from 2000-2003 compared to previously calculated VOM emissions
60.8

Pounds above are calculated based upon the VOM data for the years with known pounds produced and known VOM volumes

The assumptions that were made to recreate this data are as follows

- 1: Average pounds of substrate per pound of VOM based upon comparison of known pounds produced from 2000-2003 compared to previously calculated VOM emissions is 60.8
- 2: Footage produced was converted based upon an average value of 20# per 1000 feet of material (this value was compared to years where both footage and pound information was available)
- 3: Press 4 produced approximately 35% of the produced footage at an average of 3 colors run per job consuming 40% less ink per 1000 feet produced
- 4: Press 4 produced at a run rate of approximately 450 FPM and estimated hours are calculated based upon that
- 5: Press 5 produced approximately 65% of the produced footage at an average of 5 colors run per job consuming 60% more ink per 1000 feet produced
- 6: Press 5 produced at a run rate of approximately 780 FPM and estimated hours are calculated based upon that

VOC Reporting to Edwin C. Bakowski IEPA provided through Mostardi Platt May 13th 2009
FESOP Application request for additional information ID No:043020ACJ

	1996	1998	1997	1998	1999	2000	2001	2002	2003
Press 4	3.98	4.06	3.49	0.58	2.70	1.67	3.37	0.49	1.23
Press 4	6.22	4.59	5.09	5.57	8.71	9.34	12.18	7.72	0.00
Press 5	14.50	10.72	11.89	13.01	20.34	21.78	28.42	27.58	59.84
Total without 1&2	20.72	16.31	16.98	18.58	29.05	31.12	40.60	35.30	69.84
Grand Total	24.70	19.37	20.47	19.16	31.75	32.79	43.97	35.79	61.07

Production Pounds for Carol Stream Press Dept Offline presses only

1999 estimated pounds of substrate produced	3,532,480
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Calendar Year: 1999						
AMR 3333	Press 4			Press 5		
Total Estimated Footage	Estimated Footage	Estimated Footage	Total VOM in Pounds originally calculated from previously available data	Estimated Footage	Estimated Footage	Total VOM in Pounds originally calculated from previously available data
17,624,000	61,618,400	2,290	17,420,000	114,805,600	2,251	20,680,000

Average pounds of substrate per pound of VOM based upon comparison of known pounds produced from 2000-2003 compared to previously calculated VOM emissions	60.80
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Pounds above are calculated based upon the VOM data for the years with known pounds produced and known VOM volumes

The assumptions that were made to recreate this data are as follows

- 1 : Average pounds of substrate per pound of VOM based upon comparison of known pounds produced from 2000-2003 compared to previously calculated VOM emissions is 60.8
- 2 : Footage produced was converted based upon an average value of 20# per 1000 feet of material (this value was compared to years where both footage and pound information was available)
- 3 : Press 4 produced approximately 35% of the produced footage at an average of 3 colors run per job consuming 40% less ink per 1000 feet produced
- 4 : Press 4 produced at a run rate of approximately 450 FPM and estimated hours are calculated based upon that
- 5 : Press 5 produced approximately 65% of the produced footage at an average of 5 colors run per job consuming 60% more ink per 1000 feet produced
- 6 : Press 5 produced at a run rate of approximately 750 FPM and estimated hours are calculated based upon that

VOC Reporting to Edwin C. Bakowski IEPA provided through Mostardi Platt May 13th 2009
FESOP Application request for additional information ID No:043020ACJ

Press #	1999	2000	2001	1999	1999	2000	2001	2002	2003
Press 1 & 2	3.98	4.06	3.49	0.58	2.70	1.67	3.37	0.49	1.23
Press 4	6.22	4.59	5.09	5.57	8.71	9.34	12.18	7.72	0.00
Press 5	14.50	10.72	11.89	13.01	20.34	21.78	28.42	27.58	59.84
Total without 1 & 2	20.72	15.31	16.98	18.58	29.05	31.12	40.60	35.30	59.84
Grand Total	24.70	19.37	20.47	19.16	31.75	32.79	43.97	35.79	61.07

Production Pounds for
Carol Stream Press Dept
Offline presses only

2000 pounds of substrate produced
297,224
272,002
329,448
393,663
341,927
302,430
323,143
284,432
378,747
411,493
293,974
219,297
3,847,780

Calendar Year 2000						
All Presses	Press 4			Press 5		
	Estimated Footage	Estimated Footage	Estimated Hours	Estimated Total VOC in Pounds	Estimated Hours	Estimated Total VOC in Pounds
14,861,200	5,201,420	192.65	1,443	9,659,780	214.66	3,365
13,600,100	4,760,035	176.30	1,321	8,840,065	198.45	3,079
16,472,400	5,765,340	213.53	1,599	10,707,060	237.93	3,730
19,683,150	6,889,103	255.15	1,911	12,794,048	284.31	4,457
17,096,350	5,983,723	221.62	1,680	11,112,628	246.95	3,871
15,121,500	5,292,525	196.02	1,468	9,828,975	218.42	3,424
16,157,150	5,655,003	209.44	1,569	10,502,148	233.38	3,858
14,221,600	4,977,560	184.35	1,381	9,244,040	205.42	3,220
16,937,350	6,628,073	245.48	1,839	12,309,278	273.54	4,288
20,574,850	7,201,128	266.71	1,998	13,373,523	297.19	4,658
14,698,700	5,144,545	190.54	1,427	9,554,155	212.31	3,328
10,964,850	3,837,698	142.14	1,065	7,127,153	158.38	2,483
192,389,000	67,336,160	2,494	1,880	125,052,850	2,779	43,650

Pounds above are based upon summary data still available in our data history and accepted as accurate

The assumptions that were made to recreate this data are as follows

- 1 : Footage produced was converted based upon an average value of 20# per 1000 feet of material (this value was compared to years where both footage and pound information was available)
- 2 : Press 4 produced approximately 35% of the produced footage at an average of 3 colors run per job consuming 40% less ink per 1000 feet produced
- 4 : Press 4 produced at a run rate of approximately 450 FPM and estimated hours are calculated based upon that
- 5 : Press 5 produced approximately 65% of the produced footage at an average of 5 colors run per job consuming 60% more ink per 1000 feet produced
- 6 : Press 5 produced at a run rate of approximately 750 FPM and estimated hours are calculated based upon that

VOC Reporting to Edwin C. Bakowski IEPA provided through Mostardi Platt May 13th 2009
FESOP Application request for additional information ID No:043020ACJ

Press #	1995	1996	1997	1998	1999	2000	2001	2002	2003
Press 1&2	3.98	4.06	3.49	0.58	2.70	1.67	3.37	0.49	1.23
Press 4	6.22	4.59	5.09	5.57	8.71	9.34	12.18	7.72	0.00
Press 5	14.50	10.72	11.89	13.01	20.34	21.78	28.42	27.58	59.84
Total without 1&2	20.72	15.31	18.98	18.58	29.05	31.12	40.60	35.30	59.84
Grand Total	24.70	19.37	20.47	19.16	31.75	32.79	43.97	35.79	61.07

Production Pounds for Carol Stream Press Dept Offline presses only

2001 pounds of substrate produced
224,200
279,999
371,488
463,077
454,040
470,136
484,074
397,472
329,820
388,883
286,024
361,312
2,415,003,226

Calendar Year 2001						
All Presses	Press 4			Press 5		
Estimated Footage	Estimated Footage	Estimated Hours	Estimated Total VOC in Pounds	Estimated Footage	Estimated Hours	Estimated Total VOC in Pounds
11,210,000	3,923,500	145.31	1,214	7,286,500	161.92	2,832
13,999,950	4,899,983	181.48	1,516	9,099,968	202.22	3,536
18,574,400	6,501,040	240.78	2,011	12,073,360	268.30	4,692
23,153,850	8,103,848	300.14	2,507	15,050,003	334.44	5,849
22,702,000	7,945,700	294.29	2,458	14,756,300	327.92	5,735
23,506,800	8,227,380	304.72	2,545	15,279,420	339.54	5,938
23,203,700	8,121,295	300.79	2,512	15,082,405	335.16	5,861
19,873,600	6,955,760	257.82	2,151	12,917,840	287.06	5,020
16,481,000	5,788,350	213.84	1,784	10,712,650	238.08	4,163
19,444,150	6,805,453	252.05	2,105	12,638,698	280.88	4,912
14,801,200	5,180,420	191.87	1,602	9,620,780	213.80	3,739
18,065,600	6,322,960	234.18	1,958	11,742,640	260.95	4,583
226,015,250	76,755,698	2,917.38	2,436,000	148,260,563	3,250	1,561,840

Pounds above are based upon summary data still available in our data history and accepted as accurate

The assumptions that were made to recreate this data are as follows

- 1 : Footage produced was converted based upon an average value of 20# per 1000 feet of material (this value was compared to years where both footage and pound information was available)
- 2 : Press 4 produced approximately 35% of the produced footage at an average of 3 colors run per job consuming 40% less ink per 1000 feet produced
- 4 : Press 4 produced at a run rate of approximately 450 FPM and estimated hours are calculated based upon that
- 5 : Press 5 produced approximately 65% of the produced footage at an average of 5 colors run per job consuming 60% more ink per 1000 feet produced
- 6 : Press 5 produced at a run rate of approximately 750 FPM and estimated hours are calculated based upon that

VOC Reporting to Edwin C. Bakowski IEPA provided through Mostardi Platt May 13th 2009
FESOP Application request for additional information ID No:043020ACJ

Press	1995	1996	1997	1998	1999	2000	2001	2002	2003
Press 1&2	3.98	4.06	3.49	0.58	2.70	1.67	3.37	0.49	1.23
Press 4	6.22	4.59	5.09	5.57	8.71	9.34	12.18	7.72	0.00
Press 5	14.50	10.72	11.89	13.01	20.34	21.78	28.42	27.58	59.84
Total without 1&2	20.72	15.31	16.98	18.58	29.05	31.12	40.60	35.30	59.84
Grand Total	24.70	19.37	20.47	19.16	31.75	32.79	43.97	35.79	61.07

Production Pounds
for Carol Stream
Press Dept Offline
presses only

2002 pound of substrate produced
500,856
400,054
508,322
438,780
600,566
425,328
490,798
569,988
334,589
314,275
279,870
478,546
5,340,066

Calendar Year 2002							
Presses	Press 4			Press 5			
Estimated Footage	Estimated Footage	Estimated Hours	Estimated Total VOC in Pounds	Estimated Footage	Estimated Hours	Estimated Total VOC in Pounds	
25,042,800	8,784,980	292.17	1,580.70	18,277,820	381.73	4,835	
20,002,700	7,000,945	233.36	1,270.56	13,001,755	288.83	3,942	
25,316,100	8,880,835	295.35	1,608.08	18,455,485	365.68	4,989	
21,939,000	7,678,850	255.86	1,383.55	14,260,350	316.80	4,324	
30,028,300	10,509,905	350.33	1,907.37	19,518,395	433.74	5,818	
21,266,300	7,443,205	248.11	1,350.82	13,823,095	307.18	4,181	
24,539,800	8,588,930	286.30	1,558.75	15,950,870	354.46	4,836	
28,499,300	9,974,755	332.49	1,810.25	18,524,545	411.68	5,617	
18,728,450	5,855,308	195.18	1,062.64	10,874,143	241.65	3,287	
15,713,750	5,499,813	183.33	898.13	10,213,938	226.98	3,097	
13,998,500	4,899,475	163.32	889.17	9,099,025	202.20	2,759	
23,927,300	0	0.00	0.00	23,927,300	531.72	7,285	
267,003,300	85,078,600	2,838	15,440.00	181,926,700	4,043	55,160.00	

Pounds above are based upon summary data still available in our data history and accepted as accurate

The assumptions that were made to recreate this data are as follows

- 1 : Footage produced was converted based upon an average value of 20# per 1000 feet of material (this value was compared to years where both footage and pound information was available)
- 2 : Press 4 produced approximately 35% of the produced footage at an average of 3 colors run per job consuming 40% less ink per 1000 feet produced
- 4 : Press 4 produced at a run rate of approximately 450 FPM and estimated hours are calculated based upon that
- 5 : Press 5 produced approximately 65% of the produced footage at an average of 5 colors run per job consuming 60% more ink per 1000 feet produced
- 6 : Press 5 produced at a run rate of approximately 750 FPM and estimated hours are calculated based upon that

VOC Reporting to Edwin C. Bakowski IEPA provided through Mostardi Platt May 13th 2009
FESOP Application request for additional information ID No:043020ACJ

Press #	1998	1999	2000	2001	2002	2003
Press 1&2	3.98	4.06	3.49	0.58	2.70	1.67
Press 4	6.22	4.59	5.09	8.71	9.34	12.18
Press 5	14.50	10.72	11.89	13.01	20.34	21.78
Total without 1&2	20.72	15.31	16.98	18.58	29.05	31.12
Grand Total	24.70	19.37	20.47	19.16	31.75	32.79

Production Pounds
for Carol Stream
Press Dept Offline
presses only

2003 pounds of substrate produced
549,190
551,534
636,383
548,821
457,828
401,362
423,349
616,558
538,688
470,097
432,764
398,009
6,024,683

Calendar Year 2003						
All Presses	Press 4 Shut down and moved out of building			Press 5		
Total Estimated Footage	Estimated Volume	Estimated Hours	Estimated Total VOC in Rounds	Estimated Footage	Estimated Hours	Estimated Total VOC in Rounds
27,459,500	0	0.00	0.00	27,459,500	610.21	10,910
27,576,700	0	0.00	0.00	27,576,700	612.82	10,956
31,819,150	0	0.00	0.00	31,819,150	707.09	12,642
27,441,050	0	0.00	0.00	27,441,050	609.80	10,902
22,896,400	0	0.00	0.00	22,896,400	508.81	9,097
20,068,100	0	0.00	0.00	20,068,100	445.98	7,973
21,167,450	0	0.00	0.00	21,167,450	470.39	8,410
30,827,900	0	0.00	0.00	30,827,900	685.08	12,248
28,934,400	0	0.00	0.00	28,934,400	588.54	10,701
23,504,850	0	0.00	0.00	23,504,850	522.33	9,338
21,838,200	0	0.00	0.00	21,838,200	480.85	8,597
19,900,450	0	0.00	0.00	19,900,450	442.23	7,906
301,234,150	0	0.00	0.00	301,234,150	6,694.13	119,680.00

Pounds above are based upon summary data still available in our data history and accepted as accurate

The assumptions that were made to recreate this data are as follows

- 1 : Footage produced was converted based upon an average value of 20# per 1000 feet of material (this value was compared to years where both footage and pound information was available)
- 2 : Press 4 produced approximately 35% of the produced footage at an average of 3 colors run per job consuming 40% less ink per 1000 feet produced
- 4 : Press 4 produced at a run rate of approximately 450 FPM and estimated hours are calculated based upon that
- 5 : Press 5 produced approximately 65% of the produced footage at an average of 5 colors run per job consuming 60% more ink per 1000 feet produced
- 6 : Press 5 produced at a run rate of approximately 750 FPM and estimated hours are calculated based upon that

VOC Reporting to Edwin C. Bakowski IEPA provided through Mostardi Platt May 13th 2009
FESOP Application request for additional information ID No:043020ACJ

Presses	1995	1996	1997	1998	1999	2000	2001	2002	2003
Press 1&2	3.98	4.06	3.49	0.58	2.70	1.67	3.37	0.49	1.23
Press 4	6.22	4.59	5.09	5.57	8.71	9.34	12.18	7.72	0.00
Press 5	14.50	10.72	11.89	13.01	20.34	21.78	26.42	27.58	59.84
Total without 1&2	20.72	15.31	16.98	18.58	29.05	31.12	40.60	35.30	59.84
Grand Total	24.70	19.37	20.47	19.16	31.75	32.79	43.97	35.79	61.07



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VIA E-MAIL AND U.S. MAIL

L. Nichole Cunningham
Assistant Attorney General
Environmental Bureau
69 West Washington Street, 18th Floor
Chicago, IL 60602

Re: *People v. Packaging Personified, Inc.*, PCB 04-16

Dear Ms. Cunningham:

In response to your letter dated October 5, 2012, we offer the following:

Interrogatories 3 through 6, 12 and 13:

Attached as Exhibit A, please find a further breakdown by month of the estimated annual figures previously provided in response to the above-numbered interrogatories.

Interrogatory 7:

Packaging previously objected to this Interrogatory for, among other things, lack of relevancy to any matter for the Supplemental Hearing. You did not previously explain the relevancy of this Interrogatory, and you do not now offer any such explanation. Notwithstanding, and without waiving our objection, Packaging responds that it does not have the ancient data requested by Interrogatory No. 7.

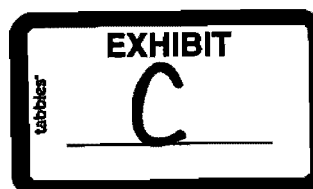
Interrogatories 8 and 9:

Packaging does not have answers to the specific questions asked, including all 12 subparts. Packaging doesn't know why you seek the information requested in these Interrogatories, and you offer no explanation. Packaging will not offer the job specific information sought by these interrogatories at the Supplemental Hearing. Nevertheless, Packaging refers the State to Exhibit A attached hereto regarding the quantity of printing performed on Press #4 and Press #5 during the relevant time period.

Interrogatory 15(b):

The State did not respond to Packaging's prior objection that the compensation received by each owner of the company for each year from 1995 through 2004 is confidential personal information not relevant to the subject matter of the Supplemental

Established 1849



L. Nichole Cunningham
October 12, 2012
Page 2

Hearing. Nor do you make any attempt to do so in your October 5, 2012 letter. The owners are not parties to this civil action, and their personal compensation can have no possible relevance to it.

Request to Produce No. 4 and 11:

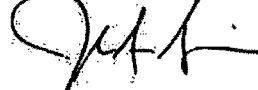
I attribute your incorrect statement that Packaging did not produce the Press #5 operating and maintenance manual to the fact that you did not personally review it. The document reviewed by Howard Chinn and Chris Grant in my office on September 4, 2012 was the Press #5 operating and maintenance manual.

Request to Produce No. 10:

In Mr. Grant's letter dated August 10, 2012, he argued that Packaging's gross sales for 1995-2003 is relevant because Richard Trzupsek referenced them in his Report. In fact, Mr. Trzupsek relies upon the ink VOM volumes for his opinion and only referenced the gross sales as being corroborative. Nevertheless, Packaging provides the attached redacted pages of its tax returns for 1995-2003 that reflect gross sales. The State has articulated no reason for any other portions of Packaging's tax returns which contain a great deal of business and personal confidential information.

I am available to further discuss these discovery matters, if such discussion is necessary.

Very truly yours,



John A. Simon

JAS/jf
Enclosures

VOC Reporting to Edwin C. Bakowski IEPA provided through Mostardi Platt May 13th 2009
 FESOP Application request for additional information ID No:043020ACJ

Press #	1995	1996	1997	1998	1999	2000	2001	2002	2003
Press #2	3.98	4.06	3.49	0.58	2.70	1.67	3.37	0.49	1.23
Press #4	6.22	4.59	5.09	5.57	8.71	9.34	12.18	7.72	0.00
Press #5	14.50	10.72	11.89	13.01	20.34	21.78	28.42	27.58	59.84
Total without 1&2	20.72	15.31	16.98	18.59	29.05	31.12	40.60	35.30	59.84
Grand Total	24.70	19.37	20.47	19.16	31.75	32.79	43.97	35.79	61.07

Produced on Press 5 only

Production Pounds for Carol Stream Press Dept Offline presses only

2000	2001	2002	2003	
297,224	224,200	500,856	548,190	
272,002	279,999	400,054	551,534	
329,448	371,488	506,322	636,383	
393,663	463,077	438,780	548,821	
341,927	454,040	600,566	457,928	
302,430	470,136	425,326	401,362	
323,143	464,074	490,796	423,349	
284,432	397,472	569,986	616,556	
378,747	329,620	334,589	598,688	
411,493	388,883	314,275	470,097	
293,974	296,024	279,970	432,764	
219,297	361,312	478,546	398,009	
3,847,780	4,500,325	5,340,066	6,024,683	
61.82	55.42	76.64	50.34	60.81

Production Pounds for Carol Stream Press Dept
Offline presses only

1995 estimated pounds of substrate produced
208,963
208,963
208,963
208,963
208,963
208,963
208,963
208,963
208,963
208,963
208,963
208,963
208,963
208,963
2,519,582

Pounds above are calculated based upon the VOM data for the years with known pounds produced and known VOM volumes

Calendar Year 1995							
All Presses	Press 4			Press 5			
	Total Estimated Footage	Estimated Footage	Estimated hours	Total VOM in Pounds as originally calculated from previously available data	Estimated Footage	Estimated hours	Total VOM in Pounds as originally calculated from previously available data
10,498,133	3,674,347	136	1,037	6,823,787	152	2,417	
10,498,133	3,674,347	136	1,037	6,823,787	152	2,417	
10,498,133	3,674,347	136	1,037	6,823,787	152	2,417	
10,498,133	3,674,347	136	1,037	6,823,787	152	2,417	
10,498,133	3,674,347	136	1,037	6,823,787	152	2,417	
10,498,133	3,674,347	136	1,037	6,823,787	152	2,417	
10,498,133	3,674,347	136	1,037	6,823,787	152	2,417	
10,498,133	3,674,347	136	1,037	6,823,787	152	2,417	
10,498,133	3,674,347	136	1,037	6,823,787	152	2,417	
10,498,133	3,674,347	136	1,037	6,823,787	152	2,417	
10,498,133	3,674,347	136	1,037	6,823,787	152	2,417	
10,498,133	3,674,347	136	1,037	6,823,787	152	2,417	
10,498,133	3,674,347	136	1,037	6,823,787	152	2,417	
10,498,133	3,674,347	136	1,037	6,823,787	152	2,417	
10,498,133	3,674,347	136	1,037	6,823,787	152	2,417	
125,877,600	44,092,160	1,633	12,440.00	81,866,440	1,820	29,000.00	

Average pounds of substrate per pound of VOM based upon comparison of known pounds produced from 2000-2003 compared to previously calculated VOM emissions
60.80

The assumptions that were made to recreate this data are as follows

- 1: Average pounds of substrate per pound of VOM based upon comparison of known pounds produced from 2000-2003 compared to previously calculated VOM emissions is 60.8
- 2: Footage produced was converted based upon an average value of 208 per 1000 feet of material (this value was compared to years where both footage and pound information was available)
- 3: Press 4 produced approximately 95% of the produced footage at an average of 3 colors run per job consuming 40% less ink per 1000 feet produced
- 4: Press 4 produced at a run rate of approximately 450 FPM and estimated hours are calculated based upon that
- 5: Press 5 produced approximately 65% of the produced footage at an average of 5 colors run per job consuming 60% more ink per 1000 feet produced
- 6: Press 5 produced at a run rate of approximately 750 FPM and estimated hours are calculated based upon that

VOC Reporting to Edwin C. Bakowski IEPA provided through Mostardi Platt May 13th 2009
FESOP Application request for additional information ID No:043020ACJ

Press	1995	1996	1997	1998	1999	2000	2001	2002
Press 1&2	3.98	4.06	3.49	0.58	2.70	1.67	3.37	0.49
Press 4	6.22	4.59	5.09	5.57	8.71	9.34	12.18	7.72
Press 5	14.50	10.72	11.89	13.01	20.34	21.78	28.42	27.58
Total without 1&2	20.72	15.31	16.98	18.58	29.05	31.12	40.80	35.30
Grand Total	24.70	19.37	20.47	19.16	31.75	32.79	43.97	35.79

Production Pounds for Carol Stream Press Dept Office presses only

1997 Annual Volume of Substrate Produced	Estimated Footage	Estimated Hours	Total VOM in Pounds as of 1/1/2003 (from previous years)	Estimated Footage	Estimated Hours	Total VOM in Pounds as of 1/1/2003 (from previous years)
172,064	3,011,120	112	848	5,592,080	124	1,982
172,064	3,011,120	112	848	5,592,080	124	1,982
172,064	3,011,120	112	848	5,592,080	124	1,982
172,064	3,011,120	112	848	5,592,080	124	1,982
172,064	3,011,120	112	848	5,592,080	124	1,982
172,064	3,011,120	112	848	5,592,080	124	1,982
172,064	3,011,120	112	848	5,592,080	124	1,982
172,064	3,011,120	112	848	5,592,080	124	1,982
172,064	3,011,120	112	848	5,592,080	124	1,982
172,064	3,011,120	112	848	5,592,080	124	1,982
3,065,785	30,111,200	1,120	8,480	57,164,080	1,496	22,796.00

Footage above are calculated based upon the VOM data for the years with known pounds produced and known VOM volume.

Calendar Year 1997						
Year	Estimated Footage	Estimated Hours	Total VOM in Pounds as of 1/1/2003 (from previous years)	Estimated Footage	Estimated Hours	Total VOM in Pounds as of 1/1/2003 (from previous years)
1997	3,011,120	112	848	5,592,080	124	1,982
1998	3,011,120	112	848	5,592,080	124	1,982
1999	3,011,120	112	848	5,592,080	124	1,982
2000	3,011,120	112	848	5,592,080	124	1,982
2001	3,011,120	112	848	5,592,080	124	1,982
2002	3,011,120	112	848	5,592,080	124	1,982
2003	3,011,120	112	848	5,592,080	124	1,982
2004	3,011,120	112	848	5,592,080	124	1,982
2005	3,011,120	112	848	5,592,080	124	1,982
2006	3,011,120	112	848	5,592,080	124	1,982
2007	3,011,120	112	848	5,592,080	124	1,982
2008	3,011,120	112	848	5,592,080	124	1,982
2009	3,011,120	112	848	5,592,080	124	1,982
2010	3,011,120	112	848	5,592,080	124	1,982
2011	3,011,120	112	848	5,592,080	124	1,982
2012	3,011,120	112	848	5,592,080	124	1,982
Total	30,111,200	1,120	8,480	57,164,080	1,496	22,796.00

Annual production of substrate per plant of VOM based on comparison of known pounds produced and known VOM volume.

The assumptions that were made to recreate this data are as follows:

- 1: Average pounds of substrate per pound of VOM based upon comparison of known pounds produced from 2000-2003 compared to previously calculated VOM emissions is 60.5
- 2: Footage produced is converted based upon an average value of 208 per 1000 feet of material (this value was compared to years where both footage and pound information was available)
- 3: Press 4 produced approximately 35% of the produced footage of an average of 3 colors run per job consuming 67% less ink per 1000 feet produced
- 4: Press 4 produced at a run rate of approximately 450 FPM and estimated hours are calculated based upon that
- 5: Press 5 produced approximately 65% of the produced footage of an average of 5 colors run per job consuming 60% more ink per 1000 feet produced
- 6: Press 5 produced at a run rate of approximately 750 FPM and estimated hours are calculated based upon that

VOC Reporting to Edwin C. Rekowski IEPA provided through Mostard Plant May 13th 2009

FE SOP Application request for additional information ID No:043020ACJ

Year	Estimated Footage	Estimated Hours	Total VOM in Pounds as of 1/1/2003 (from previous years)	Estimated Footage	Estimated Hours	Total VOM in Pounds as of 1/1/2003 (from previous years)
1997	3,011,120	112	848	5,592,080	124	1,982
1998	3,011,120	112	848	5,592,080	124	1,982
1999	3,011,120	112	848	5,592,080	124	1,982
2000	3,011,120	112	848	5,592,080	124	1,982
2001	3,011,120	112	848	5,592,080	124	1,982
2002	3,011,120	112	848	5,592,080	124	1,982
2003	3,011,120	112	848	5,592,080	124	1,982
2004	3,011,120	112	848	5,592,080	124	1,982
2005	3,011,120	112	848	5,592,080	124	1,982
2006	3,011,120	112	848	5,592,080	124	1,982
2007	3,011,120	112	848	5,592,080	124	1,982
2008	3,011,120	112	848	5,592,080	124	1,982
2009	3,011,120	112	848	5,592,080	124	1,982
Total	30,111,200	1,120	8,480	57,164,080	1,496	22,796.00

Production Pounds for Carol Stream Press Dept Offline presses only

Year	Estimated pounds of substrate produced
1988	188,277
1989	188,277
1990	188,277
1991	188,277
1992	188,277
1993	188,277
1994	188,277
1995	188,277
1996	188,277
1997	188,277
1998	188,277
1999	188,277
2000	188,277
2001	188,277
2002	188,277
2003	2,259,228

Pounds above are calculated based upon the VOC data for the years with known pounds produced and known VOC values

Calendar Year 1998							
Year	Estimated Footage	Estimated Hours	Total VOC in Pounds (Previously Available Data)	Estimated Footage	Estimated Hours	Total VOC in Pounds (Previously Available Data)	
1988	9,413,867	3,294,853	122	928	6,118,013	136	2,168
1989	9,413,867	3,294,853	122	928	6,118,013	136	2,168
1990	9,413,867	3,294,853	122	928	6,118,013	136	2,168
1991	9,413,867	3,294,853	122	928	6,118,013	136	2,168
1992	9,413,867	3,294,853	122	928	6,118,013	136	2,168
1993	9,413,867	3,294,853	122	928	6,118,013	136	2,168
1994	9,413,867	3,294,853	122	928	6,118,013	136	2,168
1995	9,413,867	3,294,853	122	928	6,118,013	136	2,168
1996	9,413,867	3,294,853	122	928	6,118,013	136	2,168
1997	9,413,867	3,294,853	122	928	6,118,013	136	2,168
1998	9,413,867	3,294,853	122	928	6,118,013	136	2,168
1999	9,413,867	3,294,853	122	928	6,118,013	136	2,168
2000	9,413,867	3,294,853	122	928	6,118,013	136	2,168
2001	9,413,867	3,294,853	122	928	6,118,013	136	2,168
2002	9,413,867	3,294,853	122	928	6,118,013	136	2,168
2003	112,886,400	38,638,240	1,464	11,140.00	73,428,180	1,632	28,920.00

Year	Average pounds of substrate per pound of VOC
1988-2002	60.80

The assumptions that were made to recreate this data are as follows

- 1: Average pounds of substrate per pound of VOC based upon comparison of known pounds produced from 2000-2002 compared to previously calculated VOC emissions is 60.8
- 2: Footage produced was converted based upon an average value of 208 per 1000 feet of material (this value was compared to years where both footage and pound information was available)
- 3: Press 4 produced approximately 35% of the produced footage at an average of 3 colors run per job consuming 40% less ink per 1000 feet produced
- 4: Press 4 produced at a run rate of approximately 450 FPM and estimated hours are calculated based upon that
- 5: Press 5 produced approximately 65% of the produced footage at an average of 5 colors run per job consuming 60% more ink per 1000 feet produced
- 6: Press 5 produced at a run rate of approximately 750 FPM and estimated hours are calculated based upon that

VOC Reporting to Edwin C. Bekowski IEPA provided through Mostardi Platt May 13th 2009
FESOP Application request for additional information ID No:043020ACJ

Year	1988	1989	1990	1991	1992	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002	2003
Press 4	3.68	4.06	3.49	0.58	2.70	1.87	3.37	0.48	1.23							
Press 5	8.22	4.59	5.09	6.57	6.71	9.34	12.18	7.72	0.00							
Total without 1&2	14.50	10.72	11.89	13.01	20.34	21.78	25.42	27.58	85.84							
Total without 1&2	20.77	15.31	16.98	16.58	28.05	31.12	40.60	35.30	52.84							
Grand Total	24.70	19.27	20.47	18.16	31.76	32.79	43.97	35.79	61.07							

Production Pounds for Carol Stream Press Dept Offline presses only

1999 estimated pounds of substrate produced
294,373
294,373
294,373
294,373
294,373
294,373
294,373
294,373
294,373
294,373
294,373
294,373
294,373
294,373
294,373
3,532,400

Pounds above are calculated based upon the VOC data for the years with known pounds produced and known VOC volumes

Calendar Year 1999						
All Presses	Press 4			Press 5		
	Total Estimated (pounds)	Estimated (footage)	Estimated (hours)	Total VOC in Pounds as originally calculated from previously available data	Estimated (footage)	Estimated (hours)
14,718,667	5,151,533	191	1,452	9,567,133	213	3,390
14,718,667	5,151,533	191	1,452	9,567,133	213	3,390
14,718,667	5,151,533	191	1,452	9,567,133	213	3,390
14,718,667	5,151,533	191	1,452	9,567,133	213	3,390
14,718,667	5,151,533	191	1,452	9,567,133	213	3,390
14,718,667	5,151,533	191	1,452	9,567,133	213	3,390
14,718,667	5,151,533	191	1,452	9,567,133	213	3,390
14,718,667	5,151,533	191	1,452	9,567,133	213	3,390
14,718,667	5,151,533	191	1,452	9,567,133	213	3,390
14,718,667	5,151,533	191	1,452	9,567,133	213	3,390
14,718,667	5,151,533	191	1,452	9,567,133	213	3,390
14,718,667	5,151,533	191	1,452	9,567,133	213	3,390
14,718,667	5,151,533	191	1,452	9,567,133	213	3,390
14,718,667	5,151,533	191	1,452	9,567,133	213	3,390
14,718,667	5,151,533	191	1,452	9,567,133	213	3,390
176,824,000	61,818,400	2,290	17,420.00	114,805,600	2,581	40,880.00

Average pounds of substrate per pound of VOC based upon comparison of known pounds produced from 2000-2003 compared to previously calculated VOC emissions is 60.60

- The assumptions that were made to recreate this data are as follows:
- 1: Average pounds of substrate per pound of VOC based upon comparison of known pounds produced from 2000-2003 compared to previously calculated VOC emissions is 60.6
 - 2: Footage produced was converted based upon an average value of 208 per 1000 feet of material (this value was compared to years where both footage and pound information was available)
 - 3: Press 4 produced approximately 35% of the produced footage at an average of 3 colors run per job consuming 40% less ink per 1000 feet produced
 - 4: Press 4 produced at a run rate of approximately 450 FPM and estimated hours are calculated based upon that
 - 5: Press 5 produced approximately 65% of the produced footage at an average of 5 colors run per job consuming 60% more ink per 1000 feet produced
 - 6: Press 5 produced at a run rate of approximately 750 FPM and estimated hours are calculated based upon that

VOC Reporting to Edwin C. Bakowski IEPA provided through Mostard Platt May 13th 2009
FESOP Application request for additional information ID No:043020ACJ

	1999	1999	1999	1999	2000	2001	2002	2003
Press 4	5.98	4.06	3.49	8.58	2.70	1.67	3.37	1.23
Press 5	6.22	4.59	5.09	5.67	9.71	9.34	12.18	7.72
Press 6	14.50	10.72	11.85	13.01	20.34	21.78	27.42	49.84
Total without 1&2	26.72	19.37	20.47	18.58	29.05	31.11	40.60	59.84
Grand Total	24.70	18.27	20.47	19.16	31.75	32.79	43.97	61.07

Production Pounds for Carol Stream Press Dept Offline presses only

2000 pounds of substrate produced
297,224
272,002
329,448
303,683
341,927
302,430
323,143
284,432
378,747
411,483
293,074
219,297
3,847,780

Calendar Year/2000						
All Presses	Press 4			Press 5		
Total Estimated Footage	Estimated Footage	Estimated Hours	Estimated Total VOC in Pounds	Estimated Footage	Estimated Hours	Estimated Total VOC in Pounds
14,861,200	5,201,420	192.65	1,443	9,659,780	214.66	3,365
13,600,100	4,780,035	176.30	1,321	8,840,065	196.45	3,079
16,472,400	5,765,340	213.53	1,599	10,707,060	237.93	3,730
19,683,150	6,889,103	255.15	1,811	12,794,048	284.31	4,457
17,096,350	5,983,723	221.62	1,660	11,112,628	248.95	3,871
15,121,500	5,292,525	196.02	1,468	9,828,975	218.42	3,424
16,157,150	5,655,003	209.44	1,569	10,502,148	233.38	3,658
14,221,600	4,977,560	184.35	1,381	9,244,040	205.42	3,220
18,937,350	6,628,073	245.48	1,839	12,309,278	273.54	4,268
20,574,650	7,201,128	266.71	1,996	13,373,523	297.19	4,658
14,698,700	5,144,545	190.54	1,427	9,554,155	212.31	3,328
10,964,850	3,837,698	142.14	1,065	7,127,153	158.38	2,483
182,388,000	67,336,150	2,494	18,680	125,052,850	2,779	43,560

Pounds above are based upon summary data still available in our data history and accepted as accurate

The assumptions that were made to recreate this data are as follows

- 1 : Footage produced was converted based upon an average value of 20# per 1000 feet of material (this value was compared to years where both footage and pound information was available)
- 2 : Press 4 produced approximately 35% of the produced footage at an average of 3 colors run per job consuming 40% less ink per 1000 feet produced
- 4 : Press 4 produced at a run rate of approximately 450 FPM and estimated hours are calculated based upon that
- 5 : Press 5 produced approximately 65% of the produced footage at an average of 5 colors run per job consuming 60% more ink per 1000 feet produced
- 6 : Press 5 produced at a run rate of approximately 750 FPM and estimated hours are calculated based upon that

VOC Reporting to Edwin C. Bakowski IEPA provided through Mostardi Platt May 13th 2009
FESOP Application request for additional information ID No:043020ACJ

Press	1995	1996	1997	1998	1999	2000	2001	2002	2003
Press 1&2	3.98	4.06	3.49	0.58	2.70	1.67	3.37	0.49	1.23
Press 4	6.22	4.59	5.09	5.57	8.71	9.34	12.18	7.72	0.00
Press 5	14.50	10.72	11.89	13.01	20.34	21.78	28.42	27.58	59.84
Total without 1&2	20.72	15.31	16.98	18.58	29.05	31.12	40.90	35.30	59.84
Grand Total	24.70	19.37	20.47	19.18	31.75	32.79	43.97	35.79	61.07

Production Pounds for
Carol Stream Press Dept
Offline presses only

2001 pounds of substrate produced
224,200
270,989
371,488
463,077
454,040
470,136
464,074
397,472
328,520
388,853
296,024
381,312
4,500,325

Calendar Year 2001						
All Presses	Press 4			Press 5		
Total Estimated Footage	Estimated Footage	Estimated Hours	Estimated Total VOC lb	Estimated Footage	Estimated Hours	Estimated Total VOC lb
11,210,000	3,823,500	145.31	1,214	7,286,500	181.92	2,832
13,889,950	4,889,883	181.48	1,516	9,099,968	202.22	3,536
18,574,300	6,501,040	240.78	2,011	12,073,360	268.30	4,692
23,153,850	8,103,848	300.14	2,507	15,050,003	334.44	5,849
22,702,000	7,945,700	294.29	2,458	14,756,300	327.92	5,735
23,508,800	8,227,380	304.72	2,545	15,278,420	339.54	5,938
23,203,700	8,121,295	300.79	2,512	15,082,405	335.16	5,861
19,873,600	6,955,790	257.02	2,151	12,917,840	287.06	5,020
16,461,000	5,768,350	218.64	1,784	10,712,650	238.06	4,163
19,444,150	6,805,453	252.05	2,105	12,638,698	280.86	4,912
14,801,200	5,180,420	191.87	1,602	9,620,780	213.80	3,739
18,065,600	6,322,960	234.18	1,956	11,742,640	260.95	4,563
225,016,250	78,765,688	2,917	24,360.00	148,260,563	3,250	56,840

Pounds above are based upon summary data still available in our data history and accepted as accurate

The assumptions that were made to recreate this data are as follows

- 1 : Footage produced was converted based upon an average value of 20# per 1000 feet of material (this value was compared to years where both footage and pound information was available)
- 2 : Press 4 produced approximately 35% of the produced footage at an average of 3 colors run per job consuming 40% less ink per 1000 feet produced
- 4 : Press 4 produced at a run rate of approximately 450 FPM and estimated hours are calculated based upon that
- 5 : Press 5 produced approximately 65% of the produced footage at an average of 5 colors run per job consuming 60% more ink per 1000 feet produced
- 6 : Press 5 produced at a run rate of approximately 750 FPM and estimated hours are calculated based upon that

VOC Reporting to Edwin C. Bakowski IEPA provided through Mostardi Platt May 13th 2009
FESOP Application request for additional information ID No:043020AC.J

Press	1995	1996	1997	1998	1999	2000	2001	2002	2003
Press 2&2	3.98	4.06	3.49	0.58	2.70	1.67	3.37	0.49	1.23
Press 4	8.22	4.59	5.09	5.57	8.71	9.34	12.18	7.72	0.00
Press 5	14.50	10.72	11.89	13.01	20.34	21.78	28.42	27.58	59.84
Total without 1&2	20.72	15.37	16.96	18.58	29.05	31.12	40.60	35.30	69.64
Grand Total	24.70	19.37	20.47	19.16	31.75	32.79	43.97	35.79	61.07

Production Pounds
for Carol Stream
Press Dept Offline
presses only

2002 pounds of substrate produced
500,856
400,054
506,322
438,760
600,566
425,328
480,796
568,886
334,589
314,275
279,970
476,548
5,240,066

Calendar Year 2002						
All Processes	Press 4			Press 5		
Total Estimated Footage	Estimated Footage	Estimated hours	Estimated Total VOC in Pounds	Estimated Footage	Estimated hours	Estimated Total VOC in Pounds
25,042,800	8,784,990	292.17	1,448.15	18,277,820	361.73	4,935
20,002,700	7,000,845	233.08	1,158.70	13,001,765	288.93	3,942
25,316,100	8,860,835	295.35	1,483.05	16,455,465	365.68	4,889
21,939,000	7,678,850	255.86	1,288.87	14,260,350	318.00	4,324
30,028,300	10,508,905	350.33	1,738.45	19,518,395	433.74	5,918
21,268,300	7,443,205	248.11	1,229.77	13,823,095	307.18	4,191
24,539,800	8,588,930	285.90	1,419.06	15,950,870	354.48	4,836
28,489,300	9,974,755	332.49	1,648.03	18,524,545	411.66	5,617
18,729,450	5,855,308	195.18	967.41	10,874,143	241.65	3,287
15,713,750	5,499,813	183.33	908.68	10,213,938	226.88	3,097
13,998,500	4,899,475	163.32	809.49	9,099,025	202.20	2,759
23,927,300	0	0.00	0.00	23,927,300	531.72	7,255
287,003,300	93,451,155	2,838	15,440.00	181,926,700	4,043	55,160.00

Pounds above are based upon summary data still available in our data history and accepted as accurate

The assumptions that were made to recreate this data are as follows

- 1 : Footage produced was converted based upon an average value of 20# per 1000 feet of material (this value was compared to years where both footage and pound information was available)
- 2 : Press 4 produced approximately 35% of the produced footage at an average of 3 colors run per job consuming 40% less ink per 1000 feet produced
- 4 : Press 4 produced at a run rate of approximately 450 FPM and estimated hours are calculated based upon that
- 5 : Press 5 produced approximately 65% of the produced footage at an average of 5 colors run per job consuming 60% more ink per 1000 feet produced
- 6 : Press 5 produced at a run rate of approximately 750 FPM and estimated hours are calculated based upon that

VOC Reporting to Edwin C. Bakowski IEPA provided through Mostardi Platt May 13th 2009
FESOP Application request for additional information ID No:043020ACJ

Process	1995	1996	1997	1998	1999	2000	2001	2002	2003
Press 1&2	3.98	4.06	3.49	0.58	2.70	1.67	3.37	0.49	1.23
Press 4	6.22	4.59	5.09	5.57	8.71	9.34	12.18	7.72	0.00
Press 5	14.50	10.72	11.89	13.01	20.34	21.78	28.42	27.58	59.84
Total without 1&2	20.72	15.31	16.98	18.58	29.05	31.12	40.60	35.30	59.84
Grand Total	24.70	19.37	20.47	19.16	31.75	32.79	43.97	35.79	61.07

Production Pounds
for Carol Stream
Press Dept Offline
presses only

2009 pounds of substrate produced
549,190
551,534
636,383
548,821
457,828
401,362
423,348
616,558
538,688
470,097
432,784
358,009
6,024,883

Calendar Year 2009						
All Presses	Press 4 Shut Down and moved out of building			Press 5		
Total Estimated Footage	Estimated Footage	Estimated hours	Estimated Total VOC in Pounds	Estimated Footage	Estimated hours	Estimated Total VOC in Pounds
27,459,500	0	0.00	0.00	27,459,500	610.21	10,910
27,576,700	0	0.00	0.00	27,576,700	612.82	10,656
31,818,150	0	0.00	0.00	31,818,150	707.09	12,642
27,441,050	0	0.00	0.00	27,441,050	609.80	10,902
22,896,400	0	0.00	0.00	22,896,400	508.81	9,097
20,068,100	0	0.00	0.00	20,068,100	445.96	7,573
21,167,450	0	0.00	0.00	21,167,450	470.39	8,418
30,827,900	0	0.00	0.00	30,827,900	685.06	12,248
28,934,400	0	0.00	0.00	28,934,400	598.54	10,701
23,504,850	0	0.00	0.00	23,504,850	522.33	9,338
21,638,200	0	0.00	0.00	21,638,200	480.85	8,597
19,800,450	0	0.00	0.00	19,800,450	442.23	7,908
301,234,150	0	0	0.00	301,234,150	6,884	118,680.00

Pounds above are based upon summary data still available in our data history and accepted as accurate

The assumptions that were made to recreate this data are as follows

- 1 : Footage produced was converted based upon an average value of 20# per 1000 feet of material (this value was compared to years where both footage and pound information was available)
- 2 : Press 4 produced approximately 35% of the produced footage at an average of 3 colors run per job consuming 40% less ink per 1000 feet produced
- 4 : Press 4 produced at a run rate of approximately 450 FPM and estimated hours are calculated based upon that
- 5 : Press 5 produced approximately 65% of the produced footage at an average of 5 colors run per job consuming 60% more ink per 1000 feet produced
- 6 : Press 5 produced at a run rate of approximately 750 FPM and estimated hours are calculated based upon that

VOC Reporting to Edwin C. Bakowski IEPA provided through Mostardi Platt May 13th 2009
FESOP Application request for additional information ID No:043020ACJ

Presses	1995	1996	1997	1998	1999	2000	2001	2002	2003
Press 1&2	3.98	4.06	3.49	0.58	2.70	1.67	3.37	0.49	1.23
Press 4	8.22	4.59	5.09	5.57	8.71	9.34	12.18	7.72	0.00
Press 5	14.50	10.72	11.89	13.01	20.34	21.78	26.42	27.58	59.84
Total without 1&2	20.72	16.31	16.98	19.58	29.05	31.12	40.80	35.30	59.84
Grand Total	24.70	19.37	20.47	19.16	31.75	32.79	43.97	35.79	81.07

<p>Form 1120 Department of the Treasury Internal Revenue Service</p>	<p>U.S. Corporation Income Tax Return</p> <p>For calendar year 1995 or tax year beginning _____, 1995, ending _____, 19____</p> <p>▶ Instructions are separate. See page 1 for Paperwork Reduction Act Notice.</p>	<p>OMB No. 1545-0123</p> <p>1995</p>
<p>A Check if at:</p> <p>1 Consolidated return (attach Form 951) <input type="checkbox"/></p> <p>2 Personal holding co. (attach Sch. PH) <input type="checkbox"/></p> <p>3 Personal service corp. (as defined in Temporary Regs. sec. 1.441-4T) see instructions <input type="checkbox"/></p>	<p>Use IRS label. Otherwise, print or type.</p> <p>PACKAGING PERSONIFIED, INC. 246 KEHOE CAROL STREAM, IL 60188</p>	<p>B Employer identification number 36-2966909</p> <p>C Date incorporated 01/24/78</p> <p>D Total assets (see specific instr)</p>
<p>E Check applicable boxes: (1) <input type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Change of address</p>		
<p>Income</p>	<p>1a Gross receipts or sales 8,859,485. b Less returns/allow 10,968. c Bal ▶</p> <p>2 Cost of goods sold (Schedule A, line 8)</p> <p>3 Gross profit. Subtract line 2 from line 1c</p> <p>4 Dividends (Schedule C, line 19)</p> <p>5 Interest</p> <p>6 Gross rents</p> <p>7 Gross royalties</p> <p>8 Capital gain net income (attach Schedule D (Form 1120))</p> <p>9 Net gain or (loss) from Form 4797, Part II, line 20 (attach Form 4797)</p> <p>10 Other income (attach schedule)</p> <p>11 Total income. Add lines 3 through 10 ▶</p>	<p>1c 8,858,517.</p> <p>2</p> <p>3</p> <p>4</p> <p>5</p> <p>6</p> <p>7</p> <p>8</p> <p>9</p> <p>10</p> <p>11</p>
<p>Deductions</p>	<p>12 Compensation of officers (Schedule E, line 4)</p> <p>13 Salaries and wages (less employment credits)</p> <p>14 Repairs and maintenance</p> <p>15 Bad debts</p> <p>16 Rents</p> <p>17 Taxes and licenses</p> <p>18 Interest</p> <p>19 Charitable contributions (see instructions for 10% limitation)</p> <p>20 Depreciation (attach Form 4562) 20</p> <p>21 Less depreciation claimed on Schedule A and elsewhere on return 21a</p> <p>22 Depletion</p> <p>23 Advertising</p> <p>24 Pension, profit-sharing, etc., plans</p> <p>25 Employee benefit programs</p> <p>26 Other deductions (attach schedule)</p> <p>27 Total deductions. Add lines 12 through 26 ▶</p> <p>28 Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11</p> <p>29 Less: a Net operating loss deduction 29a</p> <p style="padding-left: 20px;">b Special deductions (Schedule C, line 20) 29b</p>	<p>12</p> <p>13</p> <p>14</p> <p>15</p> <p>16</p> <p>17</p> <p>18</p> <p>19</p> <p>20</p> <p>21b</p> <p>22</p> <p>23</p> <p>24</p> <p>25</p> <p>26</p> <p>27</p> <p>28</p> <p>29c</p>
<p>Tax and Payments</p>	<p>30 Taxable income. Subtract line 29c from line 28</p> <p>31 Total tax (Schedule J, line 10)</p> <p>32 Payments: a '94 overmt credited to 1995 32a</p> <p>b 1995 estimated tax payments 32b</p> <p>c Less 1995 refund applied for on Form 4468 32c () d Bal ▶ 32d</p> <p>e Tax deposited with Form 7004 32e</p> <p>f Credit from regulated investment companies (attach Form 2439) 32f</p> <p>g Credit for Federal tax on fuels (attach Form 4136) 32g</p> <p>33 Estimated tax penalty. Check if Form 2220 is attached <input type="checkbox"/></p> <p>34 Tax due. If line 32h is smaller than the total of lines 31 and 33, enter amount owed</p> <p>35 Overpayment. If line 32h is larger than the total of lines 31 and 33, enter amount overpaid</p> <p>36 Enter amount of ln 35 you want: Credited to 1996 estimated tax ▶ Refunded ▶</p>	<p>30</p> <p>31</p> <p>32</p> <p>33</p> <p>34</p> <p>35</p> <p>36</p>
<p>Please Sign Here</p>	<p>Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.</p> <p>Signature of officer _____ Date _____ Title _____</p>	
<p>Paid Preparer's Use Only</p>	<p>Preparer's signature Perry Weinstein Date 09/06/96 Check if self-employed <input type="checkbox"/></p> <p>Firm's name (or yours, if self-employed) and address FRIEDMAN, GOLDBERG & MINTZ, LLC 155 PFINGSTEN ROAD SUITE 150 DEERFIELD, IL</p> <p>Preparer's social security number 332-46-3052</p> <p>EIN 36-2929601</p> <p>ZIP Code 60015</p>	

TAXPAYER'S COPY

REDACTED

1120

U.S. Corporation Income Tax Return

OMB No. 1545-0123

1996

Form Department of the Treasury Internal Revenue Service

For calendar year 1996 or tax year beginning 1996, ending 19

Instructions are separate. See page 1 for Paperwork Reduction Act Notice.

A Check if a: 1 Consolidated return (attach Form 931) <input type="checkbox"/> 2 Personal holding co. (attach Sch. PH) <input type="checkbox"/> 3 Personal service corp. (as defined in Temporary Regs. sec. 1.441-4T) <input type="checkbox"/>		Use IRS label. Other-wise, print or type. PACKAGING PERSONIFIED, INC. 246 KEHOE CAROL STREAM, ILL.	B Employer identification number. 36-2966909
		C Date incorporated. 01/24/78	D Total assets

E Check applicable boxes: (1) Initial return (2) Amended return (3) Change of address

Income	1	Gross receipts or sales	9,554,550.	2	Less returns/allow		3	Gross	9,554,550.
	2	Cost of goods sold (Schedule A, line 8)		4			5		
	3	Gross profit. Subtract line 2 from line 1		6			7		
	4	Dividends (Schedule C, line 19)		8			9		
	5	Interest		10			11		
	6	Gross rents		12			13		
	7	Gross royalties		14			15		
	8	Capital gain net income (attach Schedule D (Form 1120))		16			17		
	9	Net gain or (loss) from Form 4797, Part II, line 20 (attach Form 4797)		18			19		
	10	Other income (attach schedule)		20			21a		
	11	Total income. Add lines 3 through 10		21b			22		
Deductions	12	Compensation of officers (Schedule E, line 4)		23			24		
	13	Salaries and wages (less employment credits)		25			26		
	14	Repairs and maintenance		27			28		
	15	Bad debts		29a			29b		
	16	Rents		30			31		
	17	Taxes and licenses		32a			32b		
	18	Interest		32c			32d		
	19	Charitable contributions (see instructions for 10% limitation)		32e			32f		
	20	Depreciation (attach Form 4562)		32g			32h		
	21	Less depreciation claimed on Schedule A and elsewhere on return		33			34		
Taxes and Payments	22	Depletion		35			36		
	23	Advertising							
	24	Pension, profit-sharing, etc., plans							
	25	Employee benefit programs							
	26	Other deductions (attach schedule)							
	27	Total deductions. Add lines 12 through 26							
	28	Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11							
	29	Less: a Net operating loss deduction							
		b Special deductions (Schedule C, line 20)							
	30	Taxable income. Subtract line 29c from line 28							
31	Total tax (Schedule J, line 10)								
32	Payments: a 1996 overpayment credited to '96								
	b 1996 estimated tax payments								
	c Less 1996 refund applied for on Form 4466								
	d Tax deposited with Form 7004								
	e Credit from regulated investment companies (attach Form 2439)								
	f Credit for Federal tax on fuels (attach Form 4136)								
33	Estimated tax penalty. Check if Form 2220 is attached								
34	Tax due. If line 32h is smaller than the total of lines 31 and 33, enter amount owed								
35	Overpayment. If line 32h is larger than the total of lines 31 and 33, enter amount overpaid								
36	Enter amount of ln 35 you want: Credited to 1997 income tax <input type="checkbox"/> Refunded <input type="checkbox"/>								

RECEIVED

TAXPAYER'S COPY

Under penalties of perjury, I declare that I have prepared this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. My preparation of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer	Date	Title
	Preparer's signature	Date	Preparer's social security number
Paid Preparer's Use Only	Firm's name (or yours, if self-employed) and address	EIN	ZIP Code

Perry Weinstein
FRIEDMAN, GOLDBERG & MINTZ, LLC
155 PFINGSTEN ROAD SUITE 150
DEERFIELD, IL

Date: **03/17/97**
 Check if self-employed
 Preparer's social security number: **332-46-3052**
 EIN: **36-2929601**
 ZIP Code: **60015**

Form **1120**
Department of the Treasury
Internal Revenue Service

U.S. Corporation Income Tax Return
For calendar year 1997 or tax year beginning _____, 19____, ending _____, 19____

OMB No. 1545-0123

1997

Instructions are separate. See page 1 for Paperwork Reduction Act Notice.

A Check if a: 1 Consolidated return (attach Form 981) <input type="checkbox"/> 2 Personal holding co. (attach Sch. PH) <input type="checkbox"/> 3 Personal service corp. (as defined in Temp. Regs. sec. 1.441-4) <input type="checkbox"/>	Use IRS label. Otherwise, please print or type.	Name PACKAGING PERSONIFIED, INC.	B Employer identification number 36-2966909	
		Number, street, and room or suite no. (if a P.O. box, see page 1)		C Date incorporated 01/24/1978
		City or town, state, and ZIP code CAROL STREAM, IL 60188		D Total assets (see page 6 of instructions)

E. Check applicable boxes: (1) Initial return (2) Final return (3) Change of address

1 a Gross receipts or sales		11,645,265.	b Less returns and allowances		c Bal	1c	11,645,265.
Income	2 Cost of goods sold (Schedule A, line 8)					2	
	3 Gross profit. Subtract line 2 from line 1c					3	
	4 Dividends (Schedule C, line 19)					4	
	5 Interest					5	
	6 Gross rents					6	
	7 Gross royalties					7	
	8 Capital gain net income (attach Schedule D (Form 1120))					8	
	9 Net gain or (loss) from Form 4797, Part II, line 18 (attach Form 4797)					9	
	10 Other income (attach schedule)					10	
	11 Total income. Add lines 3 through 10					11	
	Deductions	12 Compensation of officers (Schedule E, line 4)					12
13 Salaries and wages (less employment credits)						13	
14 Repairs and maintenance						14	
15 Bad debts						15	
18 Rents						18	
17 Taxes and licenses						17	
18 Interest						18	
19 Charitable contributions						19	
20 Depreciation (attach Form 4562)			20			20	
21 Less depreciation claimed on Schedule A and elsewhere on return			21a			21a	
22 Depletion						22	
23 Advertising						23	
24 Pension, profit-sharing, etc., plans						24	
25 Employee benefit programs						25	
26 Other deductions (attach schedule)						26	
27 Total deductions. Add lines 12 through 26						27	
28 Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11						28	
29 Less: a Net operating loss deduction		29a			29a		
b Special deductions (Schedule C, line 20)		29b			29b		
29c					29c		
30 Taxable income. Subtract line 29c from line 28					30		
Tax and Payments	31 Total tax (Schedule J, line 10)					31	
	32 Payments: a 1996 overpayment credited to 1997	32a				32a	
	b 1997 estimated tax payments Less 1997 refund applied for on Form 4466	32b				32b	
	c Tax deposited with Form 7004	32c				32c	
	d Total	32d				32d	
	e Credit for tax paid on undistributed capital gains (attach Form 2439)	32e				32e	
	f Credit for Federal tax on fuels (attach Form 4136)	32f				32f	
	33 Estimated tax penalty. Check if Form 2220 is attached					33	
	34 Tax due. If line 32h is smaller than the total of lines 31 and 33, enter amount owed					34	
	35 Overpayment. If line 32h is larger than the total of lines 31 and 33, enter amount overpaid					35	
36 Enter amount of line 35 you want credited to 1998 estimated tax					36		

Under penalties of perjury, I declare that I prepared this return including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign Here

Signature of officer: *Jeremy Weinstein* Date: 05/05/98 Title: _____

Paid Preparer's Use Only

Preparer's signature: *Jeremy Weinstein* Date: 05/05/98 Check if self-employed:

Firm's name (or yours if self-employed) and address: **FRIEDMAN, GOLDBERG & MINTZ, LLC**
155 PFINGSTEN ROAD SUITE 150
DEERFIELD, IL

EIN: 36-2929601 ZIP code: 60015

Preparer's social security number: 332 46 3052

Form **1120**
Department of the Treasury
Internal Revenue Service

U.S. Corporation Income Tax Return

For calendar year 1998 or tax year

OMB No. 1545-0123

1998

beginning 09/15/99 and ending 09/15/99
EXTENSION GRANTED TO 09/15/99

A Check if a: 1 Consolidated return (attach Form 951) <input type="checkbox"/> 2 Personal holding co. (attach Sch. PH) <input type="checkbox"/> 3 Personal service corp. (as defined in Temp. Regs. sec. 1.441-4(f)) <input type="checkbox"/>	Use IRS label. Otherwise, print or type.	Name PACKAGING PERSONIFIED, INC.	B Employer identification number 36-2966909
		Number, street, and room or suite no. (If a P.O. box, see page 5 of instructions.) 246 KEHOE	C Date incorporated 01/24/1978
		City or town, state, and ZIP code CAROL STREAM, IL 60138	D Total assets (see page 6 of instructions)

E Check applicable boxes: (1) Initial return (2) Final return (3) Change of address

Income	1	Gross receipts or sales	13,055,944	D Loss returns and allowances		c Bal	1c	13,055,944
	2	Cost of goods sold (Schedule A, line 8)					2	
	3	Gross profit. Subtract line 2 from line 1					3	
	4	Dividends (Schedule O, line 19)					4	
	5	Interest					5	
	6	Gross rents					6	
	7	Gross royalties					7	
	8	Capital gain net income (attach Schedule D (Form 1120))					8	
	9	Net gain or (loss) from Form 4797, Part II, line 1B (attach Form 4797)					9	
	10	Other income (attach schedule)					10	
	11	Total income. Add lines 3 through 10					11	
Deductions	12	Compensation of officers (Schedule E, line 4)					12	
	13	Salaries and wages (less employment credits)					13	
	14	Repairs and maintenance					14	
	15	Bad debts					15	
	16	Rents					16	
	17	Taxes and licenses					17	
	18	Interest					18	
	19	Charitable contributions					19	
	20	Depreciation (attach Form 4562)	20				20	
	21	Less depreciation claimed on Schedule A and elsewhere on return	21a				21b	
	22	Depletion					22	
	23	Advertising					23	
	24	Pension, profit-sharing, etc., plans					24	
	25	Employee benefit programs					25	
	26	Other deductions (attach schedule)					26	
	27	Total deductions. Add lines 12 through 26					27	
	28	Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11					28	
29	Less: a Net operating loss deduction	29a				29b		
	b Special deductions (Schedule C, line 20)	29c				29d		
30	Taxable income. Subtract line 29c from line 28					30		
Tax and Payments	31	Total tax (Schedule J, line 12)					31	
	32	Payments: a 1997 overpayment credited to 1998	32a				32b	
		b 1998 estimated tax payments	32b				32c	
		Less 1998 refund applied for on Form 4468	32d				32e	
		a Tax deposited with Form 7004	32f				32g	
		f Credit for tax paid on undistributed capital gains (attach Form 2439)	32h				32i	
		g Credit for Federal tax on fuels (attach Form 4136)	32j				32k	
	33	Estimated tax penalty. Check if Form 2220 is attached	33				33	
	34	Tax due. If line 32h is smaller than the total of lines 31 and 33, enter amount owed	34				34	
	35	Overpayment. If line 32h is larger than the total of lines 31 and 33, enter amount	35				35	
36	Enter amount of line 35 you want credited to 1998 estimated tax	36				36		

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign Here	Signature of officer	Date	Title
	<i>Perry Weinstein</i>	06/16/99	
Paid Preparer's Use Only	Preparer's signature	Check if self-employed <input type="checkbox"/>	Preparer's social security number
	Firm's name (or yours if self-employed) and address		332 46 3052
		EIN	36 2929601
		ZIP code	60015

TAXPAYER'S COPY
U.S. Corporation Income Tax Return
 For calendar year 1999 or tax year

OMB No. 1545-0023

1999

Form **1120**
 Department of the Treasury
 Internal Revenue Service

beginning _____ ending _____
EXTENSION GRANTED TO 09/15/00

A Check if a: 1 Consolidated return (attach Form 957) <input type="checkbox"/> 2 Personal holding co. (attach Sch. PH) <input type="checkbox"/> 3 Personal services corp. (as defined in Temp. Regs. sec. 1.441-87) <input type="checkbox"/>	Use IRS label. Otherwise, print or type.	Name PACKAGING PERSONIFIED, INC.	B Employer identification number 36-2966909	
		Number, street, and room or suite no. (If a P.O. box, see page 5 of instructions.) 246 KEHOE		C Date incorporated 01/24/1978
		City or town, state, and ZIP code CAROL STREAM, IL 60188		D Total assets (see page 9 of instructions) \$

E Check applicable boxes: (1) Initial return (2) Final return (3) Change of address

Income	1	Gross receipts or sales	14,139,481	2	Less returns and allowances		1c	14,139,481
	2	Cost of goods sold (Schedule A, line 8)		3	Gross profit. Subtract line 2 from line 1c		4	
	4	Dividends (Schedule C, line 19)		5	Interest		6	
	6	Gross rents		7	Gross royalties		8	
	8	Capital gain net income (attach Schedule D (Form 1120))		9	Net gain or (loss) from Form 4797, Part II, line 18 (attach Form 4797)		10	
	10	Other income (attach schedule)		11	Total income. Add lines 3 through 10		12	
	12	Compensation of officers (Schedule E, line 4)		13	Salaries and wages (less employment credits)		14	
	14	Repairs and maintenance		15	Bad debts		16	
	16	Rents		17	Taxes and licenses		18	
	18	Interest		19	Charitable contributions		20	
	Deductions	20	Depreciation (attach Form 4562)	20	21	Less depreciation claimed on Schedule A and elsewhere on return	21a	21b
22		Depletion		23	Advertising		24	
24		Pension, profit-sharing, etc., plans		25	Employee benefit programs		26	
26		Other deductions (attach schedule)		27	Total deductions. Add lines 12 through 26		28	
28		Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11		29	Less: a Net operating loss (NOL) deduction	29a	29b	
29		b Special deductions (Schedule C, line 20)	29b	30	Taxable income. Subtract line 29b from line 28		31	
31		Total tax (Schedule J, line 12)		32	Payments: a 1999 overpayment credited to 1999	32a	32b	
32		b 1998 estimated tax payments	32b	32c	Less 1998 refund applied for on Form 4488	32c	d Bal	32d
32d		e Tax deposited with Form 7004	32e	32f	f Credit for tax paid on undistributed capital gains (attach Form 2439)	32f	32g	32h
32g		g Credit for Federal tax on fuels (attach Form 4136)	32g	33	Estimated tax penalty. Check if Form 2220 is attached		34	
34	Tax due. If line 32h is smaller than the total of lines 31 and 33, enter amount owed		35	Overpayment. If line 32h is larger than the total of lines 31 and 33, enter amount overpaid		36		
36	Enter amount of line 35 you want credited to 2000 estimated tax		36	Refunded		37		

DUPLICATE

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than CPA) based on information furnished by taxpayer. Declaration of taxpayer based on information furnished by preparer.

TAXPAYER'S COPY

Signature of officer: Perry W. Mintz Date: 03/11/00 Title: _____

Preparer's signature: Perry W. Mintz Date: 03/11/00 Check if self-employed Preparer's SSN or PTIN: 332-46-3052

Firm's name (or yours if self-employed) and address: FRIEDMAN, GOLDBERG, MINTZ & KALLERGIS, LLC EIN: 36-2929601

2275 HALF DAY ROAD SUITE 300 ZIP code: 60015

BANNOCKBURN, IL

Form **1120S**

U.S. Income Tax Return for an S Corporation

OMB No. 1545-0047

Do not file this form unless the corporation has timely filed Form 2553 to elect to be an S corporation.

Department of the Treasury
Internal Revenue Service

2000

For calendar year 2000, or tax year beginning _____ and ending _____

A Effective date of election as an S corporation 01/01/2000	Use IRS label. Otherwise, print or type.	Name PACKAGING PERSONIFIED, INC.	C Employer identification number 36-2966909
		Number, street, and room or suite no. (If a P.O. box, see page 11 of the instructions.) 246 KEHOE	D Date incorporated 01/24/1978
B Business code no. (see pages 29-31) 326100		City or town, state, and ZIP code CAROL STREAM, IL 60188	E Total assets (see page 11) \$

F Check applicable boxes: (1) Initial return (2) Final return (3) Change in address (4) Amended return

G Enter number of shareholders in the corporation at end of the tax year **5**

Caution: Include only trade or business income and expenses on lines 1a through 21. See the instructions for more information.

Income	1 a	Gross receipts or sales	15,744,570	b	Less returns and allowances	36,545	c	15,708,025
	2	Cost of goods sold (Schedule A, line 8)						
	3	Gross profit. Subtract line 2 from line 1c						
	4	Net gain (loss) from Form 4797, Part II, line 16 (attach Form 4797)						
	5	Other income (loss) (attach schedule)						
	6	Total income (loss). Combine lines 2 through 5						
Deductions (See instructions for limitations)	7	Compensation of officers						
	8	Salaries and wages (less employment credits)						
	9	Repairs and maintenance						
	10	Bad debts						
	11	Rents						
	12	Taxes and licenses						
	13	Interest						
	14 a	Depreciation (if required, attach Form 4562)		14a				
	b	Depreciation claimed on Schedule A and elsewhere on return		14b				
	c	Subtract line 14b from line 14a						
	15	Depletion (Do not deduct oil and gas depletion.)						
16	Advertising							
17	Penelion, profit-sharing, etc., plans							
18	Employee benefit programs							
19	Other deductions (attach schedule)							
20	Total deductions. Add the amounts shown in the far right column for lines 7 through 19							
21	Ordinary income (loss) from trade or business activities. Subtract line 20 from line 6							
Tax and Payments	22 a	Excess net passive income tax (attach schedule)		22a				
	b	Tax from Schedule D (Form 1120S)		22b				
	c	Add lines 22a and 22b			22c			
	23 a	2000 estimated tax payments and amount applied from 1999 return		23a				
	b	Tax deposited with Form 7004		23b				
	c	Credit for Federal tax paid on fuels (attach Form 4138)		23c				
	d	Add lines 23a through 23c			23d			
24	Estimated tax penalty. Check if Form 2220 is attached <input type="checkbox"/>			24				
25	Tax due. If the total of lines 22c and 24 is larger than line 23d, enter amount owed. See instructions for depository method of payment			25				
26	Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid			26				
27	Enter amount of line 26 you want: Credited to 2001 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/>			27				

FILED

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

TAXPAYER'S COPY

Signature of officer _____ Date _____ Title _____

Paid Preparer's Use Only	Preparer's signature	Date	Check if self-employed	Preparer's SSN or PTIN
	Firm's name (or yours if self-employed), address, and ZIP code	03/11/01	<input type="checkbox"/>	332-46-3052
	FRIEDMAN, GOLDBERG, MINTZ & KALLERGIS, LLC			36-2929601
	2275 HALF DAY ROAD SUITE 300			(847) 374-0400
	BANNOCKBURN, IL 60015			

Form **1120S**

U.S. Inco Tax Return for an S Corpora tion

OMB No. 1545-0040

▶ Do not file this form unless the corporation has timely filed Form 2553 to elect to be an S corporation.

2001

Department of the Treasury
Internal Revenue Service

For calendar year 2001, or tax year beginning and ending

A Effective date of election as an S corporation 01/01/2000	Use IRS label. Otherwise, print or type.	Name PACKAGING PERSONIFIED, INC.	C Employer identification number 36-2966909
B Business code no. (see pages 29-31) 326100		Number, street, and room or suite no. (if a P.O. box, see page 11 of the instructions.) 246 KEHOE	D Date incorporated 01/24/1978
		City or town, state, and ZIP code CAROL STREAM, IL 60188	E Total assets (see page 11) \$

F Check applicable boxes: (1) Initial return (2) Final return (3) Name change (4) Address change (5) Amended return

G Enter number of shareholders in the corporation at end of the tax year **5**

Caution: Include only trade or business income and expenses on lines 1a through 21. See the instructions for more information.

Income	1 a Gross receipts or sales 16,001,588	b Less returns and allowances	BW	1b 16,001,588
	2 Cost of goods sold (Schedule A, line 8)			2
	3 Gross profit. Subtract line 2 from line 1a			3
	4 Net gain (loss) from Form 4797, Part II, line 16 (attach Form 4797)			4
	5 Other income (loss) (attach schedule)			5
	6 Total income (loss). Combine lines 3 through 5			6
Deductions (See instructions for limitations)	7 Compensation of officers			7
	8 Salaries and wages (less employment credits)			8
	9 Repairs and maintenance			9
	10 Bad debts			10
	11 Rents			11
	12 Taxes and licenses			12
	13 Interest			13
	14 a Depreciation (if required, attach Form 4562)	14a		14a
	b Depreciation claimed on Schedule A and elsewhere on return	14b		14b
	c Subtract line 14b from line 14a			14c
	15 Depletion (Do not deduct oil and gas depletion.)			15
16 Advertising			16	
17 Pension, profit-sharing, etc., plans			17	
18 Employee benefit programs			18	
19 Other deductions (attach schedule)			19	
20 Total deductions. Add the amounts shown in the far right column for lines 7 through 19			20	
21 Ordinary income (loss) from trade or business activities. Subtract line 20 from line 6			21	
Tax and Payments	22 a Tax: a Excess net passive income tax (attach schedule)	22a		22a
	b Tax from Schedule D (Form 11206)	22b		22b
	c Add lines 22a and 22b			22c
	23 a Payments: a 2001 estimated tax payments and amount applied from 2000 return	23a		23a
	b Tax deposited with Form 7004	23b		23b
	c Credit for Federal tax paid on fuels (attach Form 4136)	23c		23c
	d Add lines 23a through 23c			23d
	24 Estimated tax penalty. Check if Form 2220 is attached <input type="checkbox"/>			24
	25 Tax due. If the total of lines 22c and 24 is larger than line 23d, enter amount owed. See instructions for depository method of payment			25
	26 Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid			26
27 Enter amount of line 26 you want credited to 2002 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/>			27	

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign Here

TAXPAYER'S COPY

Signature of officer

Date

Title

May the IRS discuss this return with the preparer shown below (see instr. 7)

Yes No

Paid Preparer's Use Only	Preparer's signature	Date 03/08/02	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN 338-54-4145
	Firm's name (or yours if self-employed), address, and ZIP code FRIEDMAN, GOLDBERG, MINTZ & KALLERGIS LLC 2275 HALF DAY ROAD SUITE 300 BANNOCKBURN, IL 60015	EIN 36-2929601	Phone no. (847) 374-0400	

Form **1120S**

U.S. Income Tax Return for an S Corporation

OMB No. 1545-0047

2002

Department of the Treasury
Internal Revenue Service

▶ Do not file this form unless the corporation has timely filed Form 2558 to elect to be an S corporation.

For calendar year 2002, or tax year beginning

and ending

A Effective date of election as an S corporation 01/01/2000	Use IRS label. Other-wise, print or type.	Name PACKAGING PERSONIFIED, INC.	C Employer identification number 36-2966909
B Business code no. (see pages 29-31) 326100		Number, street, and room or suite no. (if a P.O. box, see page 11 of the instructions.) 246 KEHOE	D Date incorporated 01/24/1978
		City or town, state, and ZIP code CAROL STREAM, IL 60188	E Total assets (see page 11) 0

F Check applicable boxes: (1) Initial return (2) Final return (3) Name change (4) Address change (5) Amended return

G Enter number of shareholders in the corporation at end of the tax year **5**

Caution: Include only trade or business income and expenses on lines 1a through 21. See the instructions for more information.

Income	1 a Gross receipts or sales 16,717,833	b Less returns and allowances	0	1c	16,717,833
	2 Cost of goods sold (Schedule A, line 8)			2	
	3 Gross profit. Subtract line 2 from line 1c			3	
	4 Net gain (loss) from Form 4797, Part II, line 16 (attach Form 4797)			4	
	5 Other income (loss) (attach schedule)			5	
	6 Total income (loss). Combine lines 3 through 5			6	
Deductions (See instructions for limitations)	7 Compensation of officers			7	
	8 Salaries and wages (less employment credits)			8	
	9 Repairs and maintenance			9	
	10 Bad debts			10	
	11 Rents			11	
	12 Taxes and licenses			12	
	13 Interest			13	
	14 a Depreciation (if required, attach Form 4562)	14a			
	b Depreciation claimed on Schedule A and elsewhere on return	14b			
	c Subtract line 14b from line 14a			14c	
	15 Depletion (Do not deduct oil and gas depletion.)			15	
16 Advertising			16		
17 Pension, profit-sharing, etc., plans			17		
18 Employee benefit programs			18		
19 Other deductions (attach schedule)			19		
20 Total deductions. Add the amounts shown in the far right column for lines 7 through 19			20		
21 Ordinary income (loss) from trade or business activities. Subtract line 20 from line 6			21		
Tax and Payments	22 a Tax: a Excess net passive income tax (attach schedule)	22a			
	b Tax from Schedule D (Form 1120S)	22b			
	c Add lines 22a and 22b			22c	
	23 a Payments: a 2002 estimated tax payments and amount applied from 2001 return	23a			
	b Tax deposited with Form 7004	23b			
	c Credit for Federal tax paid on fuels (attach Form 4136)	23c			
	d Add lines 23a through 23c			23d	
	24 Estimated tax penalty. Check if Form 2220 is attached <input type="checkbox"/>			24	
	25 Tax due. If the total of lines 22c and 24 is larger than line 23d, enter amount owed. See instructions for depository method of payment			25	
	26 Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid			26	
27 Enter amount of line 26 you want credited to 2003 estimated tax <input type="checkbox"/> Refunded <input type="checkbox"/>			27		

RECEIVED

Sign Here ▶ **TAXPAYERS COPY** ▶

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer _____ Date _____ Title _____

May the IRS discuss this return with the preparer shown below (see instruction)? Yes No

Paid Preparer's Use Only	Preparer's signature ▶	Date 05/12/03	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN 338-54-4145
	Firm's name (or yours if self-employed), address, and ZIP code FRIEDMAN, GOLDBERG, MINTZ & KALLERGIS LLC 2275 HALF DAY ROAD SUITE 300 BANNOCKBURN, IL 60015	EIN 36-2929601	Phone no. (847) 374-0400	

Form **1120S**

U.S. Income Tax Return for an S Corporation

OMB No. 1545-0180

2003

Department of the Treasury
Internal Revenue Service

Do not file this form unless the corporation has timely filed
Form 2553 to elect to be an S corporation.

For calendar year 2003, or tax year beginning

and ending

A Effective date of election as an S corporation 01/01/2000	Use IRS label. Otherwise, print or type.	Name PACKAGING PERSONIFIED, INC.	G Employer identification number 36-2966909
B Business code number (see pages 31-33 of the insts.) 326100		Number, street, and room or suite no. (If a P.O. box, see page 12 of the instructions.) 246 KEHOE	D Date incorporated 01/24/1978
		City or town, state, and ZIP code CAROL STREAM, IL 60188	E Total assets (see page 12 of Instr)

F Check applicable boxes: (1) Initial return (2) Final return (3) Name change (4) Address change (6) Amended return

G Enter number of shareholders in the corporation at end of the tax year **5**

Caution: Include only trade or business income and expenses on lines 1a through 21. See page 12 of the instructions for more information.

Income	1 a Gross receipts or sales 18,056,973 , b Less returns and allowances 0 Bal 1c 18,056,973	1d
	2 Cost of goods sold (Schedule A, line 8)	2
	3 Gross profit. Subtract line 2 from line 1c	3
	4 Net gain (loss) from Form 4797, Part II, line 18 (attach Form 4797)	4
	5 Other income (loss) (attach schedule)	5
	6 Total income (loss). Combine lines 3 through 5	6
Deductions (See instructions for limitations)	7 Compensation of officers	7
	8 Salaries and wages (less employment credits)	8
	9 Repairs and maintenance	9
	10 Bad debts	10
	11 Rents	11
	12 Taxes and licenses	12
	13 Interest	13
	14 a Depreciation (Attach Form 4562)	14a
	b Depreciation claimed on Schedule A and elsewhere on return	14b
	c Subtract line 14b from line 14a	14c
	15 Depletion (Do not deduct oil and gas depletion.)	15
	16 Advertising	16
	17 Pension, profit-sharing, etc., plans	17
	18 Employee benefit programs	18
	19 Other deductions (attach schedule)	19
20 Total deductions. Add the amounts shown in the far right column for lines 7 through 19	20	
21 Ordinary income (loss) from trade or business activities. Subtract line 20 from line 6	21	
Tax and Payments	22 a Tax: a Excess net passive income tax (attach schedule)	22a
	b Tax from Schedule D (Form 1120S)	22b
	c Add lines 22a and 22b	22c
	23 a Payments: a 2003 estimated tax payments and amount applied from 2003 return	23a
	b Tax deposited with Form 7004	23b
	c Credit for Federal tax paid on fuels (attach Form 4136)	23c
	d Add lines 23a through 23c	23d
24 Estimated tax penalty. Check if Form 2220 is attached <input checked="" type="checkbox"/>	24	
25 Tax due. If line 23d is smaller than the total of lines 22c and 24, enter amount owed.	25	
26 Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid	26	
27 Enter amount of line 26 you want credited to 2004 estimated tax Refunded	27	

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Sign Here **TAXPAYERS COPY**

Signature of officer _____ Date _____ Title _____

May the IRS discuss this return with the preparer shown below (see instr.)? Yes No

Paid Preparer's Use Only	Preparer's signature FGMK, LLC	Date 04/06/04	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN 332-46-3052
	Firm's name (or yours if self-employed), address, and ZIP code 2801 LAKESIDE DRIVE, 3RD FLOOR BANNOCKBURN, IL 60015		EIN 36-2929601	
			Phone no. 847-374-0400	