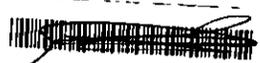


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Re: *Bell, Inc. v. Bell Packaging Corp.*, Cancellation No. 31,904

Enclosed please three copies of *Brief of Respondent Bell Packaging Corp.* Your attention is respectfully requested to this document.

Copies of this *Brief* have been timely served upon Petitioner through Petitioner's counsel of record via first class mail. A proper certificate of service is enclosed.

Your assistance is greatly appreciated in this matter. I look forward to hearing from you and remain

Very truly yours,

Pamela S. Ratliff
Pamela S. Ratliff

Enclosure(s)

cc: J.W. Gipple

**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE
BEFORE THE TRADEMARK TRIAL AND APPEAL BOARD**

BELL, INC.

Petitioner.

vs.

BELL PACKAGING CORP.

Respondent.

§
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§

Cancellation No. 31,904

Mark: BELL PACKAGING
CORPORATION

Registration No. 2,089,082

BRIEF OF RESPONDENT BELL PACKAGING CORP.


01-12-2004
U.S. Patent & TMO/TM Mail Rpt Dt. #22

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**IN THE UNITED STATES PATENT AND TRADEMARK OFFICE
BEFORE THE TRADEMARK TRIAL AND APPEAL BOARD**

BELL, INC.	§	
	§	
Petitioner.	§	Cancellation No. 31,904
	§	
vs.	§	Mark: BELL PACKAGING
	§	CORPORATION
	§	
BELL PACKAGING CORP.	§	Registration No. 2,089,082
	§	
Respondent.	§	
	§	

RESPONDENT'S MAIN BRIEF

I. INTRODUCTION

Petitioner Bell, Inc. (hereinafter, "Petitioner") has filed for cancellation of Respondent's BELL PACKAGING CORPORATION trademark registration number 2,089,082 (the "Challenged Registration"), registered in Int'l Class 16 for packing paper, cardboard, and packaging goods, namely, linerboards, corrugating medium paper, corrugated boxes, adhesives for stationery, waxed paper, wax paper bags, and in Int'l Class 42 for consultation and design of pallets, storage rack systems, linerboard, corrugating medium, corrugated boxes and waxed paper products for others, claiming a date of first use of May 24, 1994. Levy, pp.5-8, Ex. 2 (attached hereto as Exhibit A).¹ (Respondent's registered BELL PACKAGING CORPORATION® mark shall be referred to herein as "Respondent's Mark"). Petitioner alleges that Petitioner's rights in its unregistered BELL, INC. mark ("Petitioner's Mark") predate Respondent's rights in Respondent's Mark, and that Respondent's registration is likely to damage Petitioner's rights because there is a likelihood of confusion between the marks.

To succeed in this cancellation proceeding, Petitioner must prove that it has prior rights in its mark, and that Respondent's registration is likely to damage Petitioner's rights because there is a likelihood of confusion between the marks. Petitioner has failed to meet its burden of proof. Much of the

¹ Refers to deposition of Todd Levy, taken August 13, 2003

evidence in Petitioner's brief is inadmissible because it is irrelevant and was not properly introduced into evidence; it was timely objected to for these reasons by Respondent's attorney. Petitioner's admissible evidence does not show Petitioner has prior rights in Petitioner's Mark, or that there is a likelihood of confusion between the respective marks. In addition, even if all evidence used to support Petitioner's case were admitted, Petitioner still fails to prove it has prior rights in its mark or that there is a likelihood of confusion between the marks.

Respondent has presented evidence that shows Respondent's rights in Respondent's Mark are superior to Petitioner's rights in its mark. Respondent's evidence has not been objected to or otherwise challenged and is thus fully admissible. Therefore, Respondent is entitled to judgment in this cancellation proceeding as a matter of law.

II. STATEMENT OF THE ISSUE

The marks at issue in this proceeding are BELL, INC., claimed by Petitioner as used in connection with folding cartons, express packaging, convenience store packaging and clam shells, and BELL PACKAGING CORPORATION as used in connection with packing paper, cardboard, and packaging goods, namely, liner-boards, corrugating medium paper, corrugated boxes, adhesives for stationery, waxed paper, wax paper bags, and consultation and design of pallets, storage rack systems, liner-board, corrugating medium, corrugated boxes and waxed paper products for others. Graham, pp. 69-70. *See also* file history for Challenged Registration. Petitioner's evidence must show that (1) Petitioner's rights in BELL, INC. are superior to Respondent's rights in BELL PACKAGING CORPORATION as priority is determined under well-established principles of trademark law, and (2) there is a likelihood of confusion between BELL, INC. and BELL PACKAGING CORPORATION.

III. OBJECTIONS TO PETITIONER'S EVIDENCE

On December 17, 2001, Respondent served Petitioner with a First Set of Interrogatories, First Request for the Production of Documents and First Set of Requests for Admissions, copies of which are attached hereto as Exhibits B, C and D. In those discovery requests, Respondent asked for the information and documents on which Petitioner was relying to support its petition for cancellation, and its

claims of prior rights and a likelihood of confusion between Respondent's use of BELL PACKAGING CORPORATION and Petitioner's Mark. Petitioner responded to Respondent's discovery requests on January 24, 2002 with limited information and documents. Graham,² Ex. 8, 9 and 10 (attached hereto as Exhibits E, F and G). Petitioner's Responses to Respondent's Request for Production of Documents and Requests for Admissions included only copies of pages from Petitioner's current website and a recent product brochure for Bell, Inc. See attached Exhibits H and I. There was no documentary evidence produced to show or support (i) use of BELL, INC. in connection with goods; (ii) historical use of BELL, INC.; or (iii) any rights to "BELL" which would pre-date Respondent's use of "BELL" or "BELL PACKAGING CORPORATION."

During the discovery period or thereafter, Petitioner did not serve any discovery requests on Respondent or ask for information regarding Respondent's trademark rights, use of BELL, goods or services for which the mark was used or whether there had been any confusion with the parties' use of their respective marks.

During the testimonial deposition of Mark Graham, President and CEO of Bell, Inc., Petitioner attempted to put into evidence many new documents that had not been produced during discovery, to which objections were made. Graham Deposition, p. 20-21, 24- 25 and 27. This new evidence consisted of (1) an envelope containing samples of products manufactured by Petitioner, Graham, Ex. 1A-1N, (2) an invoice, Graham, Ex. 2A, (3) an acknowledgement, Graham, Ex. 2B, (4) corporate letterhead, Graham, Ex. 2C, (5) an envelope, Graham, Ex. 2D, (6) a windowed envelope, Graham, Ex. 2E, (7) a promotional sales kit, Graham, Ex. 3, (8) a file folder, Graham, Ex. 3A, (9) advertising literature, Graham, Ex. 3B, (10) tri-fold advertising literature, Graham, Ex. 3C, (11) three advertising brochures, Graham, Ex. 4A-4C, and (12) two pages from a book entitled Catalogue of Type Face Emblems and Cuts of Bell Paper Box Co., Graham, Ex. 6 (all attached hereto as Exhibit J).

Respondent properly objected to the introduction of the documents introduced as Exhibits 1-6 (listed above and attached hereto collectively as Exhibit J) during the Graham deposition, and now objects

² Refers to the testimonial deposition of Mark Graham taken June 12, 2003.

to these documents and related testimony pursuant to Federal Rules of Evidence Nos. 402, 403 and 611 because the evidence should have been presented during the discovery period so Respondent's attorney would have adequate time to examine it and cross-examine Mr. Graham about it. The new evidence had not even been proffered during the earlier Deposition on Written Questions taken by Petitioner, which was stricken by this Board on April 3, 2003. This introduction of new evidence during the testimonial deposition of Petitioner unfairly prejudiced Respondent's opportunity to obtain additional discovery related to such evidence, and otherwise to prepare a comprehensive defense. *Weiner King, Inc. v. The Weiner King Corporation*, 615 F.2d 512, 204 U.S.P.Q. 820 (CCPA 1980).

Respondent also objected to the above-referenced documents because they are not competent evidence of *trademark* use of Petitioner's Mark or a likelihood of confusion between BELL, INC. and BELL PACKAGING CORPORATION. In addition to the prejudice to Respondent of the introduction of new evidence during the testimonial deposition of Petitioner's representative, since the new documents do not show prior trademark use of BELL, INC. or a likelihood of confusion, their introduction into evidence is a waste of time and promotes a confusion of the issues. Respondent respectfully requests that the Board exclude such evidence and related testimony. However, Respondent submits that even if such evidence is admitted, Petitioner fails to meet its burden to show superior trademark rights and a likelihood of confusion between the mark at issue in the Challenged Registration and Petitioner's Mark.

IV. BACKGROUND

Prior to adopting their current company names and trademarks, it appears that both parties may have used names and marks with BELL being the first word plus other distinguishing terms. Petitioner's Bell, Inc. company previously operated under the name and mark Bell Paper Box. Respondent's Bell Packaging Corporation previously operated under the name and mark Bell Fibre Products. However, the focus of this cancellation proceeding is the use of trademarks and services marks, and whether such use is likely to confuse consumers.

A. Petitioner

1. Bell Paper Box Company

According to the testimony of Mark Graham, the Bell Paper Box company was founded in Sioux Falls, South Dakota on or about 1920.³ Graham, p. 40. While he is uncertain of the type of transaction through which he purchased the company, Mr. Graham believes that Bell Paper Box was unincorporated when he purchased it in 1976, and that he purchased the assets of the company. Graham, pp. 6, 41 and 49. At the time of the purchase, the company made paper boxes for clothing, bakery goods, pizza and jewelry, and *the company's operations and sales were limited to a 100 mile radius of Sioux Falls, South Dakota*. Graham, pp. 49-50. Therefore any trademark rights acquired by Petitioner in 1976, if any, were only those common law rights owned by the predecessor company at the time of the purchase, which, if there were any, included only (1) the name and mark BELL PAPER BOX, if such mark was actually used as a trademark, (2) for paper boxes used for clothing, bakery goods, pizza and jewelry, (3) within the geographic area of a 100 mile radius of Sioux Falls, South Dakota. *Hanover Star Milling v. Metcalf*, 240 U.S. 403 (D.C. Circuit 1982); *United Drug Co. v. Theodore Rectanus Co.*, 248 U.S. 90 (D.C. Cir. 1982); *Weiner King, Inc. v. The Weiner King Corporation*, 615 F.2d 512, 204 U.S.P.Q. 820 (CCPA 1980); and *National Association for Healthcare Communications, Inc. v. Central Arkansas Area Agency on Aging*, 257 F.3d 732, 59 U.S.P.Q.2d 1352 (8th Cir. 2001). See also *McCarthy's on Trademarks and Unfair Competition*, §26:2-4, 27.

2. Expansion of Bell Paper Box Business.

Following the acquisition of the company in 1976, Petitioner's business was expanded to include custom manufacturing and printing services for single wall board paper packaging, more commonly referred to as folding cartons, and includes courier express mail envelopes for the U.S. Postal Service and other express mail services in connection with the BELL PAPER BOX name. Graham, pp. 7-9. In addition, Petitioner began offering manufacturing and printing services for convenience store packaging

³ Respondent's attorney objected to this statement as hearsay and Mr. Graham did not have personal knowledge or any documentary evidence that the business was founded in 1920. Graham, p. 42.

and clam shells. Graham, pp. 69-70 The primary focus of Petitioner's business is printing services. Graham, pp. 7, 29-31. Petitioner buys rolls of paper, prints the customer's name and artwork on the paper, and then cuts and scores the paper so the paper folds in the right places to make the customer's boxes. Graham, p. 30. These boxes feature the customers' names and trademarks, but were never marked with Petitioner's BELL PAPER BOX mark and are not currently marked with Petitioner's Mark. Graham, pp. 27-29. Instead, the boxes feature Petitioner's stylized "B" logo, known as a "bug", in a nondescript hidden area for use as an identifier if Petitioner needs to identify its boxes. Graham, p. 28. Petitioner does not and has never made or sold corrugated boxes. Graham, pp. 48, 61. In fact, Petitioner does not have the proper equipment or facilities to make corrugated boxes. Graham, p. 49, 68.

In addition, following the purchase of the company, the geographic area in which Bell Paper Box offered products expanded beyond the 100 mile radius from Sioux Falls, South Dakota to the extent that currently Petitioner's services are offered to manufacture the products for delivery throughout the United States nationally as well as to some foreign countries. Graham, p. 12. All manufacturing services are provided in two facilities in Sioux Falls, South Dakota. Graham, p. 52.

3. **Bell, Inc.**

On or about the last quarter of 2001 or the first quarter of 2002, after approximately 25 years of operating and expanding the business under the corporate name and mark BELL PAPER BOX, the corporate name was transitioned to Bell, Inc. Graham, p. 6. Bell Paper Box co-existed first with Respondent's concurrent use of its BELL FIBRE PRODUCTS mark, and then beginning in 1988, with Respondent's BELL PACKAGING CORPORATION mark. Levy, pp. 8-9.

B. Respondent

1. Bell Fibre Products Corporation

George Bell founded Indiana Fibre Products Corporation in 1913 to make corrugated paper boxes for shipping. Levy, p. 34, Ex. 5 (attached hereto as Exhibit K). In 1940, the name Indiana Fibre Products Corporation was changed to Bell Fibre Products Corporation. Levy, p. 34 and Ex. 4 (attached hereto as Exhibit L). On April 30, 1975, Respondent applied for federal registration of its BELL FIBRE

PRODUCTS CORP. MARION, IND. & Design mark, citing first use of the mark as December 31, 1939. Levy, pp. 9-11, Ex. 3 (attached hereto as Exhibit M). Respondent used the BELL FIBRE PRODUCTS mark on and in connection with corrugated fibreboard boxes continuously and exclusively from December 31, 1939 until 1988 when it transitioned to the BELL PACKAGING CORPORATION mark. Levy, pp. 8-9, 12-13. Registration of the BELL FIBRE PRODUCT CORP. MARION IND. & Design mark was granted on August 3, 1976. Levy, pp. 9-11, Ex. 3.

2. Bell Packaging Corporation

In 1988, the name of Bell Fibre Products Corporation was changed to Bell Packaging Corporation. Levy, p. 8. On July 3, 1996, Respondent filed a federal trademark application to register its BELL PACKAGING CORPORATION mark for packing paper, cardboard and packaging goods, namely, linerboards, corrugated medium paper, corrugated boxes, adhesives for stationery, waxed paper, and wax paper bags, and for consultation and design of pallets, storage rack systems, linerboard, corrugating medium, corrugated boxes, and waxed paper products for others. Respondent first began using the mark BELL PACKAGING CORPORATION on and in connection with these goods and services in 1988, the May 24, 1994 date of first use set forth on the Challenged Registration is erroneous. Levy, pp. 7-9. Respondent was granted registration of its mark on August 19, 1997. Respondent has used BELL PACKAGING CORPORATION as a company name and trademark continuously since adopting the mark.

C. Co-existence

From 1920 until 1976, the mark BELL PAPER BOX was only used in connection with boxes used for clothing, bakery, pizza and jewelry and only in the Sioux Falls area. Graham, pp. 49-50. For 36 of those years, and at the time of the sale of the company to Mr. Graham, Petitioner's use of BELL PAPER BOX co-existed with Respondent's use of the BELL FIBRE PRODUCTS mark. Graham, p. 40; Levy, p. 34, Ex. 4. From 1976 until 2001, and in spite of Respondent's prior use and federal registration of its BELL FIBRE PRODUCTS mark and its BELL PACKAGING CORPORATION mark, Petitioner expanded its use of the BELL PAPER BOX mark into folding cartons, express mail envelopes,

convenience store packaging and clam shells, and began offering delivery outside the Sioux Falls area and throughout the United States. Graham, 12, 69-70. Thus, from 1940 when Respondent adopted its BELL FIBRE PRODUCTS mark until 1988 when Respondent adopted its BELL PACKAGING CORPORATION mark, Respondent's BELL FIBRE PRODUCTS mark co-existed with Petitioner's BELL PAPER BOX mark without any reports of consumer confusion. Graham, pp. 52-56; Levy, p. 31. Furthermore, from 1988 until 2001, when Petitioner changed its name from Bell Paper Box, Inc. to Bell, Inc., Respondent's BELL PACKAGING CORPORATION mark co-existed with Petitioner's BELL PAPER BOX mark, without any reports of consumer confusion. Graham, pp. 52-56; Levy, p. 31-32.

V. EVIDENCE AND DISCUSSION

A. Respondent has prior rights in BELL PACKAGING CORPORATION

The evidence of record in this proceeding shows that Petitioner and Respondent were able to co-exist and use their respective marks BELL PAPER BOX and BELL FIBRE PRODUCTS in connection with their respective goods and services without confusion for a period of 48 years. Graham, pp. 52-56; Levy, p. 31. Respondent submits that such long term concurrent use of those marks without confusion confirms without doubt that consumers were able to differentiate between the respective marks which both incorporated "BELL" through the use of the additional terms "PAPER BOX" and "FIBRE PRODUCTS."

Furthermore, the evidence of record also proves without question that Petitioner and Respondent were able to co-exist and use their respective marks BELL PAPER BOX and BELL PACKAGING CORPORATION for a period of 13 years without consumer confusion. Again, the lack of evidence of any actual confusion between these marks for use over such a long period of time demonstrates conclusively that consumers were able to differentiate between the marks, most likely through the distinctive additional terms added to "BELL," "PAPER BOX" and "PACKAGING CORPORATION."

However on or about three years ago, Petitioner changed its mark to one that is more similar to Respondent's registered BELL PACKAGING CORPORATION mark by dropping the distinctive terms PAPER BOX, and adopting BELL, INC. Graham, p. 6. Such action ignored the rights already

established by Respondent and its registration. Furthermore, Petitioner admits that it may even expand its business to offer products identical to those sold by Respondent under Respondent's senior mark. Graham, pp. 78-81. While there may be a likelihood of confusion between Petitioner's use of its new BELL, INC. mark and Respondent's Mark, which is more similar to Respondent's Mark than Petitioner's BELL PAPER BOX mark due to Petitioner's actions, there is insufficient evidence of a likelihood of confusion presented in this proceeding, and Petitioner clearly cannot establish prior rights in its BELL, INC. mark but has adopted the mark anyway.

Respondent has prior rights in its BELL PACKAGING CORPORATION mark for a period of at least 13 years, dating from its date of first use of the mark in commerce in 1988. Levy, pp. 6-7. Petitioner had constructive notice of Respondent's rights through Respondent's filing of a federal trademark registration for the mark in 1996, and the subsequent registration of the mark. Levy, p. 7-8, Ex. 2. Respondent's federal trademark registration is of record and reflects this information. Levy, p. 7-8, Ex. 2.

On the other hand, Petitioner does not own a federal registration for BELL, INC. and can only claim common law rights in the mark dating from Petitioner's first use of BELL, INC. in 2001 when it transitioned its name from Bell Paper Box, Inc. Graham, p. 6. Bell's rights in BELL PAPER BOX, if any, cannot be relied on in this case to support Petitioner's claim of prior use, since the new mark BELL, INC. does not include the distinguishing terms "Paper Box" which have been used by consumers to differentiate between the companies without confusion since 1988.

B. Respondent has prior common law rights in its BELL marks

Both parties have used variations of their marks with the dominant term BELL as precursors to the BELL, INC. and BELL PACKAGING CORPORATION marks. Respondent began using Bell Fibre Products in 1940 and used it continuously until 1988 when Respondent adopted the BELL PACKAGING CORPORATION mark. Petitioner alleges that the company began using the mark Bell Paper Box in 1920, which evidence and allegation is challenged. However, at the time of the acquisition in 1976, Petitioner only acquired rights in the BELL PAPER BOX mark in the geographic area of 100 miles

surrounding Sioux Falls, South Dakota. At that time, Respondent owned a federal registration for its BELL FIBRE PRODUCTS mark, giving it national priority for the use of BELL in connection with boxes. Therefore, Respondent's rights in "BELL" predate Petitioner's rights throughout the United States, other than possibly within a 100 mile radius of Sioux Falls, South Dakota. In the event of a likelihood of confusion between BELL PAPER BOX and BELL FIBRE PRODUCTS, Respondent's rights would prevail without question in every geographic area except Sioux Falls. See McCarthy's on Trademarks and Unfair Competition §26:31-32; 15 U.S.C. §1057(c).

C. Likelihood of Confusion.

If the Board finds that Petitioner's trademark rights are superior to Respondent's trademark rights, this Petition for Cancellation should still be denied since Petitioner has failed to meet its burden to prove Respondent's registration is likely to damage Petitioner's rights because Petitioner has not presented any evidence of a likelihood of confusion between Petitioner's Mark and Respondent's Mark.

Likelihood of confusion is a question of law, based on underlying factual determinations. *Lloyd's Food Products, Inc. v. Eli's, Inc.*, 987 F.2d 766, 767, 25 U.S.P.Q.2d (BNA) 2027, 2028 (Fed. Cir. 1993). Whether likelihood of confusion exists between two marks is determined on a case-by-case basis, aided by the application of the factors set out in *In re E.I. DuPont De Nemours & Co.*, 476 F.2d 1357, 1361, 177 U.S.P.Q. (BNA) 563, 567 (C.C.P.A. 1973). The DuPont factors are intended to provide an analytical framework, wherein individual factor(s) are considered "when relevant evidence is of record." *DuPont*, supra, 476 F.2d at 1361, 177 U.S.P.Q. (BNA) at 567. Indeed, "none of these factors by itself is dispositive of the likelihood of confusion question, and different factors will weigh more heavily from case to case depending on the particular facts and circumstances involved." *International Kennel Club*, 846 F.2d 1079, 1087. Therefore, the "weight and totality of the most important factors in each case will ultimately be determinative of the likelihood of confusion, not whether the majority of the factors tilt the scale in favor of one side or the other." *Schwinn Bicycle Co. v. Ross Bicycles, Inc.*, 870 F.2d 1176, 1187 (7th Cir. 1989).

Petitioner has not presented evidence that its BELL PAPER BOX mark is likely to be confused with BELL FIBRE PRODUCTS or BELL PACKAGING CORPORATION. In fact, the wording "PAPER BOX" in Petitioner's prior mark distinguishes it from Respondent's Marks. Furthermore, the parties' BELL marks have co-existed for over 60 without any evidence of actual confusion. Therefore, Respondent respectfully submits that there was no likelihood of confusion between the parties' respective marks until 2001 when Petitioner changed its mark to more closely resemble Respondent's Mark.

However, there may be a likelihood of confusion between Petitioner's BELL, INC. mark and BELL PACKAGING CORPORATION because Petitioner's mark no longer contains the distinguishing wording "PAPER BOX" and the dominant term in both marks is BELL. Petitioner has only alleged a likelihood of confusion between BELL, INC. and BELL PACKAGING CORPORATION. The evidence presented, which has been objected to, includes only samples of Petitioner's products that do not feature the BELL, INC. mark, and an invoice, an acknowledgement, letterhead, envelopes, a promotional sales kit, advertising literature and two pages from a type face catalog, none of which show use of BELL, INC. as a trademark on the products it prints and manufactures for others or show use of the mark on products on particular dates. Such evidence is insufficient to meet the burden of Petitioner to show prior rights and a likelihood of confusion.

Petitioner has failed to perform a likelihood of confusion analysis under the *DuPont* factors in its Brief. Petitioner has not discussed (1) whether the parties' respective marks are used on similar or related goods; (2) whether the parties' respective goods are advertised and sold in the same channels of trade; (3) whether the parties' respective goods are advertised and sold to the same class of consumers; (4) the conditions under which and the buyers to whom sales are made; (5) the nature and extent of any actual confusion; (6) the length of time during and the conditions under which there has been concurrent use without evidence of actual confusion; and (7) whether there are other third parties using similar marks.

Petitioner has neither thoroughly addressed whether there is a likelihood of confusion between the marks nor presented evidence concerning these issues. Petitioner has only made conclusory statements that the marks are used in connection with very similar or identical products and that there is a

likelihood of confusion between the marks. The assertions advanced by Petitioner in support of its likelihood of confusion claim are unsupported by the evidence. Petitioner has not adduced sufficient facts as to any of the *DuPont* factors, and must instead rely only upon information of record such as the marks themselves, the goods identified for use with the marks in Respondent's application, and the testimony of Petitioner's representative, Mark Graham. The ultimate question in this cancellation proceeding is whether relevant consumers, when faced with the marks as they are used in the marketplace, would be confused to believe that the goods and services offered under one of the marks were affiliated with, sponsored by or otherwise connected to the source of the other. Petitioner has not presented evidence sufficient to show that consumers would be confused under these circumstances. Therefore, Respondent respectfully submits that Petitioner's Petition for Cancellation should be denied.

VI. POSSIBLE LIKELIHOOD OF CONFUSION.

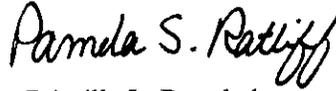
Respondent respectfully submits that there may be a likelihood of confusion between Petitioner's new BELL, INC. mark and Respondent's Mark that did not exist with BELL PAPER BOX. However, there has been insufficient evidence presented in this case to make such a determination, including evidence as to how Petitioner's Mark is used in the marketplace, channels of trade, classes of consumers, the conditions under which sales are made, and whether other third parties are using similar marks. Petitioner did not provide comprehensive responses to Respondent's discovery requests, and therefore Respondent has been unable to properly make a likelihood of confusion analysis. Therefore, Respondent respectfully reserves the right to take further action against Petitioner's adoption of BELL, INC. if it obtains evidence that Petitioner's use of that mark is likely to cause confusion with Respondent's Mark.

VII. CONCLUSION

Petitioner has failed to meet its burden of proof in this proceeding. Respondent respectfully requests that this proceeding be dismissed with prejudice, and the Challenged Registration maintained.

Respectfully submitted,

BAKER BOTTS, L.L.P.



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CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of this Respondent's Main Brief was served on the attorneys of record for Petitioner via U.S. Express Mail to the following this the 12th day of January, 2004:

J.W. Gipple, Esq.
GIPPLE & HALE.
P.O. Box 40513
Washington, D.C. 20016



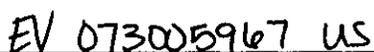
Pamela S. Ratliff

I hereby certify that this correspondence is being deposited with the United States Postal Service "Express Mail Post Office to Addressee" service under 37 C.F.R. 1.10 in an envelope addressed to: BOX TTAB NO FEE, 2900 Crystal Drive, Arlington, Virginia 22202-3513 on January 12, 2004.



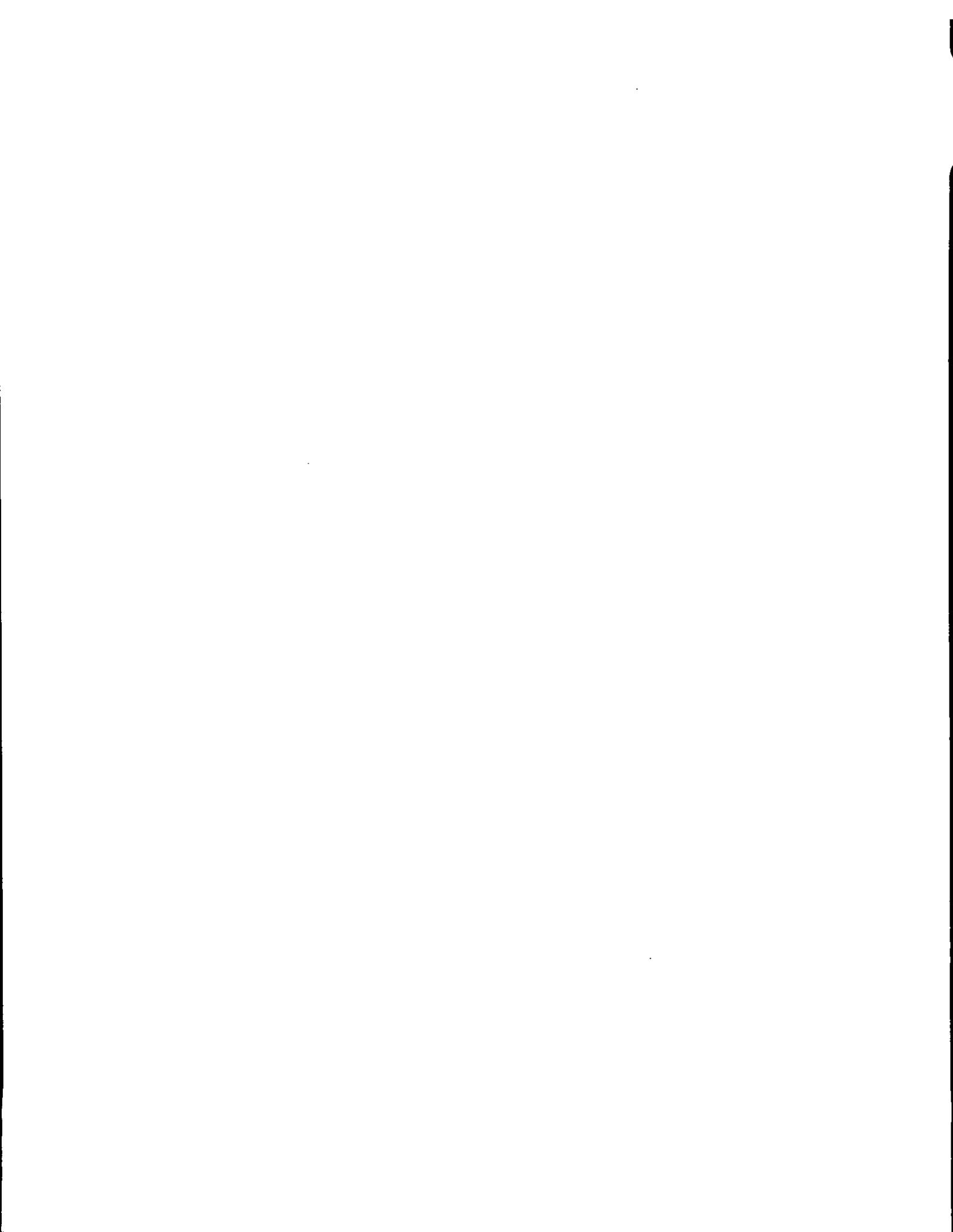
Name: Cecily Porterfield

Name: Cecily Porterfield



Express Mail Cert. No.

Express Mail Cert. No.



The United States of America



CERTIFICATE OF REGISTRATION PRINCIPAL REGISTER

The Mark shown in this certificate has been registered in the United States Patent and Trademark Office to the named registrant.

The records of the United States Patent and Trademark Office show that an application for registration of the Mark shown in this Certificate was filed in the Office, that the application was examined and determined to be in compliance with the requirements of the law and with the regulations prescribed by the Commissioner of Patents and Trademarks, and that the Applicant is entitled to registration of the Mark under the Trademark Act of 1946, as Amended.

A copy of the Mark and pertinent data from the application are a part of this certificate.

This registration shall remain in force for TEN (10) years, unless terminated earlier as provided by law, and subject to compliance with the provisions of Section 8 of the Trademark Act of 1946, as Amended.



EXHIBIT #2

Bell, Inc. vs. Bell Packaging Corp.

Deposition of Todd Levy
August 13, 2003

Bence Lehman

Commissioner of Patents and Trademarks

EXHIBIT

2 Levy

Int. Cls.: 16 and 42

Prior U.S. Cls.: 2, 5, 22, 23, 29, 37, 38, 50, 100 and 101

Reg. No. 2,089,082

United States Patent and Trademark Office

Registered Aug. 19, 1997

**TRADEMARK
SERVICE MARK
PRINCIPAL REGISTER**

BELL PACKAGING CORPORATION

BELL PACKAGING CORPORATION (INDIANA CORPORATION)
13155 NOEL ROAD, SUITE 900
DALLAS, TX 752405060

FOR: PACKING PAPER, CARDBOARD, AND PACKAGING GOODS, NAMELY, LINERBOARDS, CORRUGATING MEDIUM PAPER, CORRUGATED BOXES, ADHESIVES FOR STATIONERY, WAXED PAPER, WAX PAPER BAGS, IN CLASS 16 (U.S. CLS. 2, 5, 22, 23, 29, 37, 38 AND 50).

FIRST USE 5-24-1994; IN COMMERCE 5-24-1994.

FOR: CONSULTATION AND DESIGN OF PALLETS, STORAGE RACK SYSTEMS, LINER-

BOARD, CORRUGATING MEDIUM, CORRUGATED BOXES, AND WAXED PAPER PRODUCTS FOR OTHERS, IN CLASS 42 (U.S. CLS. 100 AND 101).

FIRST USE 5-24-1994; IN COMMERCE 5-24-1994.

NO CLAIM IS MADE TO THE EXCLUSIVE RIGHT TO USE "PACKAGING CORPORATION", APART FROM THE MARK AS SHOWN.

SER. NO. 75-129,638, FILED 7-3-1996.

KAREN CLEAVER-BASCOMBE, EXAMINING ATTORNEY



IN THE UNITED STATES PATENT AND TRADEMARK OFFICE
BEFORE THE TRADEMARK TRIAL AND APPEAL BOARD

BELL, INC.,	§	
	§	Cancellation No. 31,904
Petitioner,	§	
	§	
vs.	§	Mark: BELL PACKAGING
	§	CORPORATION
	§	
BELL PACKAGING CORP.,	§	Registration No. 2,089,082
	§	
Registrant..	§	
	§	

**REGISTRANT'S FIRST SET OF
INTERROGATORIES TO PETITIONER**

Pursuant to Rule 2.120 of the Trademark Rules of Practice and Rule 33 of the Federal Rules of Civil Procedure, Registrant hereby requests that Petitioner serve sworn Answers to the following Interrogatories within thirty (30) days after the service hereof.

INSTRUCTIONS

1. In each instance where an Interrogatory is answered on information and belief, it is requested that Petitioner set forth the basis for such information and belief.
2. In each instance where Petitioner denies knowledge or information sufficient to answer the Interrogatory, it is requested that Petitioner set forth the name and address of each person, if any, known to have such knowledge or information.
3. In each instance where the existence of a document is disclosed, Petitioner is requested to attach a copy of such document to its answer. If such document is not in Petitioner's possession, custody or control, it is requested that Petitioner state the name and address of each

person known to Petitioner to have such possession, custody or control, and identify which documents are in such person's possession, custody or control.

4. In any instance in which an Interrogatory is objected to for any reason, including privilege, it is requested that all of the grounds for such objection be stated in detail and that the following information be provided:

- (A) for documents, state:
 - (i) the type of document;
 - (ii) general subject matter of the document;
 - (iii) the date of the document;
 - (iv) such other information as is sufficient to identify the document for a subpoena *duces tecum*, including, where appropriate, the author of the document, the addressee of the document, and, where not apparent, the relationship of the author and addressee to each other; and
- (B) for oral communications, state:
 - (i) the name of the person making the communication and the names of persons present while the communication was made and, where not apparent, the relationship of the persons present to the person making the communication;
 - (ii) the date and place of communications; and
 - (iii) the general subject matter of the communication.

5. These Interrogatories are intended to be continuing in nature and any information which may be discovered subsequent to the service and filing of the Answers should be brought to the attention of Registrant, through Supplemental Answers, within a reasonable time following such discovery, pursuant to Rule 26 of the Federal Rules of Civil Procedure.

DEFINITIONS

1. The terms "Petitioner", "you" and "your" when used herein shall mean and refer to Bell Incorporated and includes its agents, employees, associates, predecessors or successors, if any, and any entity which controls or is controlled by Petitioner and/or its present and former officers, directors, employees, agents and representatives, and any and all past, present and prospective licensees and/or franchisees of Petitioner.

2. When used herein, the term "person" shall mean and refer to an individual, firm, partnership, corporation, proprietorship, association or any other organization or entity.

3. When used herein, the term "identify" shall mean: (a) in connection with natural persons, to state their full names, titles and job descriptions, if applicable, and their present or last known business and home addresses; (b) in connection with firms, partnerships, corporations, proprietorships, associations or other entities, to state their name, and each of their present or last known addresses; (c) in connection with documents, to describe the documents, setting forth their dates, titles, authors, addressees, parties thereto and the substance thereof with such reasonable particularity as would be sufficient to permit them to be sought by *subpoenas duces tecum* or under the provisions of Rule 34 of the Federal Rules of Civil Procedure. Documents to be identified shall include both documents in your possession, custody and control and all other documents of which you have knowledge; and (d) in connection with oral statements and communications, to (i) state when and where they were made; (ii) identify each of the makers and recipients thereof, in addition to all others present; (iii) indicate the medium of communication; and (iv) state their substance.

4. The term "documents" is used herein in its customary broad sense and includes all original writings of any nature whatsoever and all non-identical copies thereof, in your

possession, custody or control regardless of where located, and includes, but is not limited to, memoranda, stenographic or handwritten notes, contracts, agreements, records, audio reproductions, tape recordings, correspondence, communications, reports, studies, summaries, surveys, statistical compilations, minutes, charts, manuals, brochures, schedules, price lists, telegrams, teletypes, software (whether in disk form or any other form or manner in which software programs are embodied, including source code or object code) and any other data compilation from which information can be obtained or translated through detection devices into reasonably usable form when translation is practicably necessary including each and every copy of such writing or record where the original is not in the possession, custody, or control of Petitioner and every copy of every such writing or record where such copy is not an identical copy of an original or wheresoever that does not appear on the original by stating the date, author, sender, recipient, type of writing or record or some other means of identification, and any other documents as defined in Rule 34 of the Federal Rules of Civil Procedure. In all cases where originals and/or non-identical copies are not available, "documents" also means identical copies of original documents and copies of non-identical copies.

5. The singular form of a word (e.g., "document" or "person") shall also refer to the plural, and words used in the masculine, feminine, or neuter gender refer to and include all genders.

6. When used herein, the terms "and" and "or" shall be construed conjunctively or disjunctively as necessary to bring within the Interrogatory all information which might otherwise be construed as outside its scope.

7. When used herein, the term "date" shall mean and refer to the exact day, month and year of the event or events described in the Interrogatory, if ascertainable, or if not, the best

approximation of the date of that event or events, and the basis for that approximation, including, but not limited to, the relationship of the event or events in question to other occurrences.

8. When used herein, the term "Mark" shall mean and refer to the mark pleaded by Petitioner in the above-referenced cancellation proceeding, namely BELL.

9. When used herein, the term "Petitioner's products" shall mean and refer to those products set forth in the Petition for Cancellation referenced in the preceding paragraph, and any other products on which Petitioner's Mark is used (if any).

INTERROGATORIES

INTERROGATORY NO. 1

State the facts and circumstances surrounding Petitioner's decision to adopt the Mark, including the reasoning and rationale behind the decision.

INTERROGATORY NO. 2

State the names, addresses, titles or positions of each person responsible for, participating in or having knowledge of the selection, adoption and use of the Mark by Petitioner including the identity of the person or persons who originally suggested use of the Mark.

INTERROGATORY NO. 3

Identify and describe each and every product on or in connection with which Petitioner uses, has used or intends to use the mark.

INTERROGATORY NO. 4

For each product identified in answer to Interrogatory No. 3, state whether such product has been sold in interstate commerce and, if so, state the date on which such product was first sold to a customer, whether such use continues today and, if not, the date and reasons for discontinuance.

INTERROGATORY NO. 5

Identify all of Petitioner's agents, employees, associates, predecessors and successors and entities affiliated or related with Petitioner which were or are responsible for or involved in the adoption, use, manufacture, sale and/or distribution of the goods identified in answer to Interrogatory No. 3, and with respect to each such individual or entity state:

- (a) their full name;
- (b) the location of all offices and places of business and telephone numbers thereof;
- (c) the nature of each such business;
- (d) the products sold and/or distributed by each such individual or entity;
- (e) the nature and scope of their responsibility and/or involvement with the Mark, including the periods of such responsibility and/or involvement; and
- (f) identify the officers, directors or agents thereof.

INTERROGATORY NO. 6

For each product identified in answer to Interrogatory No. 3, state the total sales in the United States in terms of unit and dollar volume, by year, since the date the Mark was first used on said products.

INTERROGATORY NO. 7

For each product identified in answer to Interrogatory No. 3 identify:

- (a) the class of purchasers (by economic class or type) (1) intended as the ultimate consumers of Petitioner's products and (2) which have been and will be offered an opportunity to purchase Petitioner's products; and
- (b) the geographical areas of distribution for such products in the United States, specifying the states in which said products have been sold or distributed for each

calendar year subsequent to the alleged first use of the Mark in interstate commerce.

INTERROGATORY NO. 8

For each product identified in answer to Interrogatory No. 3, describe the channel(s) of trade through which the product is distributed or intended to be distributed, including:

- (a) the manner in which such product is distributed or otherwise made available identifying by category all distributors, brokers and/or sales agents, if any;
- (b) the type of entities and/or outlets at which said product is sold to the ultimate purchaser identifying ten (10) typical outlets for such products, by name and address; and
- (c) the manner in which such products are sold.

INTERROGATORY NO. 9

Identify the persons/entities who are principally responsible for the:

- (a) creation;
- (b) sales, marketing; and
- (c) promotion and advertising of each product identified in answer to Interrogatory No. 3.

INTERROGATORY NO. 10

For each product identified in answer to Interrogatory No. 3, state the total dollar amount Petitioner has spent in advertising and promoting such products for each year through 2001 and the amount Petitioner intends to spend during 2002, and identify each advertisement for such product which has been, or is intended to be, published, broadcast or displayed, and for each such advertisement:

- (a) state the date on which it was or will be published, broadcast, displayed or distributed;
- (b) if a print media advertisement, identify the publication in which such advertisement appeared or will appear by name, date and page number;
- (c) if a broadcast advertisement, identify the radio or television station or network over which such advertisement was or will be broadcast and state the length of the commercial and the date and time of broadcast; and
- (d) state the total amount of money spent or budgeted for such advertisement, including but not limited to, cost of space or time, production costs, and agency commissions.

INTERROGATORY NO. 11

For each product identified in answer to Interrogatory No. 3, identify all catalogs, circulars, leaflets, sales or promotional literature, brochures, bulletins, fliers, signs, sales displays, posters, labels, packaging, point of purchase displays and other promotional material bearing Petitioner's Mark which have been, are, or are intended to be distributed or displayed in the United States by or on behalf of Petitioner, and for each such item state:

- (a) each date on which or the inclusive dates during which said item was or is to be distributed and the manner in which said item was or is to be distributed;
- (b) the approximate quantity of each such item which was or is to be distributed; and
- (c) the geographic area (by city, county or state) where said item or copies thereof were or will be distributed or displayed.

INTERROGATORY NO. 12

For each product identified in answer to Interrogatory No. 3, state whether Petitioner has promoted or exhibited any products bearing the Mark at any conventions, trade shows or exhibitions, or has any plans to do so, and if so, state the title, dates and location of each such convention, trade show or exhibition and the products exhibited or expected to be exhibited.

INTERROGATORY NO. 13

For each product identified in answer to Interrogatory No. 3, state whether said products have been the subject of any article or articles in any magazines, journals or other literature. If so, identify the article or articles by the name of the publication and the issue and date such article or articles appeared.

INTERROGATORY NO. 14

For each product identified in answer to Interrogatory No. 3, identify all administrative or judicial proceedings in which Petitioner is or has been involved relating to the Mark other than the instant action, then state the title, docket number, and tribunal of the proceeding and describe its final outcome or current status.

INTERROGATORY NO. 15

Identify any and all grants, licenses, authorizations or assignments regarding the Mark and identify all documents referring or relating to each such grant, license, authorization and assignment and each amendment or modification thereof For each and every third party who is now authorized or ever was authorized to use the Mark, describe the scope of such authorization including:

- (a) the identity of the third party;
- (b) the product(s) for which use is or was authorized;

- (c) the date of authorization; and
- (d) the method by which Petitioner controls the nature and quality of the product(s) for which use of the Mark is or was authorized.

INTERROGATORY NO. 16

Identify any and all third party marks or names of which Petitioner is aware consisting of or incorporating the element BELL, or terms similar thereto, and all documents relating or referring thereto.

INTERROGATORY NO. 17

Identify the date and describe the circumstances surrounding Petitioner's first knowledge of Registrant's mark BELL PACKAGING CORPORATION and all documents relating or referring thereto.

INTERROGATORY NO. 18

State whether Petitioner, or any individual(s) or other company(s) or organization(s) acting on Petitioner's behalf, has conducted or authorized any other individual or company to conduct a survey, investigation, study, or market test (hereinafter "Survey") relating to the Mark or the products sold under the Mark or Registrant's BELL PACKAGING CORPORATION mark including, but not limited to, surveys relating to public recognition, consumer acceptance, secondary meaning or confusion and, if so, identify:

- (a) each individual or entity who was or is in charge of conducting each Survey;
- (b) each report or summary of the results thereof, whether written or oral and, if oral, state the contents thereof and identify the persons making and receiving such report or summary and each person having knowledge thereof; and

- (c) each document relating to, reflecting, supporting or generated in the consideration, planning, conduct or reporting of any such Survey, or the results or substance thereof.

INTERROGATORY NO. 19

Identify each expert witness whose testimony Petitioner may or will rely upon in connection with the instant proceeding involving any of the issues in this case including, but not limited to, any rights you assert in the Mark, and with respect to each such witness state:

- (a) the subject matter on which he or she is expected to testify, and;
- (b) the substance of the facts and opinions on which the expert is expected to testify, and summarize the ground for each opinion.

INTERROGATORY NO. 20

Identify all individuals whose testimony Petitioner may or will rely upon in this proceeding and provide a brief statement of the expected testimony of such witnesses.

INTERROGATORY NO. 21

Identify all exhibits upon which Petitioner may or will rely upon during the testimony period of this proceeding and provide a brief statement of the contents or significance of such exhibits.

INTERROGATORY NO. 22

Identify every objection Petitioner has made to the use by another of any trademark, service mark or trade name comprised of any term alleged to be confusingly similar to the Mark.

For each such objection state:

- (a) a description of the mark to which objection was made;
- (b) the date of the objection;

- (c) the identity of the person to whom the objection was made;
- (d) the goods, services or business in connection with which the objectionable mark was used;
- (e) the disposition of the objection; and (f) the identity of all documents pertaining to the objection including settlement agreements.

INTERROGATORY NO. 23

Identify every objection Petitioner has received from others in reference to Petitioner's use or registration of the Mark. For each such objection state:

- (a) the identity of the objector;
- (b) the date of the objection;
- (c) the reason for the objection;
- (d) the disposition of the objection; and
- (e) the identity of all documents or writings pertaining to the objection including settlement agreements.

INTERROGATORY NO. 24

State the basis for the allegations asserted in paragraph 2 of Petitioner's Petition for Cancellation filed herein.

INTERROGATORY NO. 25

State the basis for the allegations asserted in paragraph 3 of Petitioner's Petition for Cancellation filed herein.

INTERROGATORY NO. 26

State the basis for the allegations asserted in paragraph 4 of Petitioner's Petition for Cancellation filed herein.

INTERROGATORY NO. 27

State the basis for the allegations asserted in paragraph 6 of Petitioner's Petition for Cancellation filed herein.

INTERROGATORY NO. 28

State the basis for the allegations asserted in paragraph 7 of Petitioner's Petition for Cancellation filed herein.

INTERROGATORY NO. 29

State the basis for the allegations asserted in paragraph 9 of Petitioner's Petition for Cancellation filed herein.

INTERROGATORY NO. 30

State the basis for the allegations asserted in paragraph 13 of Petitioner's Petition for Cancellation filed herein.

INTERROGATORY NO. 31

State the basis for the allegations asserted in paragraph 14 of Petitioner's Petition for Cancellation filed herein.

INTERROGATORY NO. 32

State the basis for the allegations asserted in paragraph 15 of Petitioner's Petition for Cancellation filed herein.

INTERROGATORY NO. 33

State the basis for the allegations asserted in paragraph 17 of Petitioner's Petition for Cancellation filed herein.

INTERROGATORY NO. 34

State the basis for the allegations asserted in paragraph 18 of Petitioner's Petition for Cancellation filed herein.

INTERROGATORY NO. 35

State the basis for the allegations asserted in paragraph 19 of Petitioner's Petition for Cancellation filed herein.

INTERROGATORY NO. 36

With respect to each and every one of the foregoing Interrogatories and the subparts thereof, state:

- (a) the identify of each person from whom information was obtained to answer each Interrogatory;
- (b) the identify of each person who gathered the information used in preparing answers to each Interrogatory;
- (c) the identify of each person who prepared and/or participated in the preparation of the answer to each Interrogatory;
- (d) the identify of each person having responsibility for verifying the accuracy of the answer to each Interrogatory;
- (e) the identify of the documents and records consulted to obtain such information; and
- (f) where no information or only partial information is given in such answer, a description of the efforts made to locate information needed for such answer.

Respectfully submitted this the 17th day of December, 2001,

By: 

Anita Nesser
Baker Botts L.L.P.
2001 Ross Ave.
Dallas, Texas 75201
(214) 953-6790

Attorneys for Registrant
BELL PACKAGING CORP.

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of Registrant's First Set Of Interrogatories to Petitioner was served on the attorneys of record for Petitioner via First Class Mail, postage prepaid, in envelopes addressed to the following on this the 17th day of December, 2001:

J.W. Gipple
Gipple & Hale
P.O. Box 40513
Washington, DC 20016



Anita Nesser



plans, blueprints, specifications, pictures, drawings, films, photographs, graphic representations, diaries, calendars, desk calendars, lists, logs, publications, advertisements, instructions, minutes, orders, messages, resumes, summaries, agreements, contracts, telegrams, telexes, cables, recordings, or any other writing, typing, printing, photostatic or other forms of communications that are recorded, reproduced or stored electronically as well as all notations on the foregoing;

(2) originals and all other copies not absolutely identical; and

(3) All drafts and notes (whether typed or handwritten or otherwise) made or prepared in connection with each such documents, whether used or not.

B. The term "identify" when used with reference to a document or documents, means to state, for each such document:

(1) its nature, e.g. letter, memorandum, photograph, etc.;

(2) its title or designation;

(3) the date it bears;

(4) the name, title, business affiliation, and business address of the person by whom the document was prepared;

(5) the name, title, business affiliation, and business address of all persons to whom the document was directed;

(6) a statement of the subject and substance of the document;

(7) a precise description of the place where such document is presently kept, including (i) the title or the description of the file in which such documents would be found, and (ii) the exact location of such file;

(8) the name, title, business affiliation and business address of each person who presently has custody of such document; and

(9) whether you claim any privilege as to such document and if so, a precise statement of the facts upon which said claim of privilege is based.

C. The term "person" shall be deemed to mean, in the plural as well as in the singular, any natural person, firm, association, partnership, corporation or other form of legal entity, as the case may be.

D. The phrase "identify" when used with reference to a person or persons means to state, for each such person:

(1) his, her, or its name;

(2) his, her, or its current business affiliation and title;

(3) his, her, or its current business address; if that be unknown, the last known business address;

(4) If a natural person or persons, the business affiliation, business address and the correct title of such person with respect to the business, organization or entity with which he or she was associated.

E. The term "Bell, Inc." or "Petitioner" shall mean Bell Incorporated, the Petitioner in this proceeding, its subsidiaries, affiliates, partners, joint venturers, directors, officers, employees, agents, attorneys and all other persons under its control.

F. The term "Registrant's Mark" shall mean the "BELL PACKAGING CORPORATION" mark as identified in U.S. Registration No. 2,089,082, registered on August 19, 1997.

G. The term "Petitioner's Mark" shall mean the "BELL" mark as described in Petitioner's Petition for Cancellation.

INSTRUCTIONS

1. You shall produce all documents in a form which renders the documents susceptible to copying. You shall produce all documents according to the specific request to which the documents are responsive as they are kept in the usual course of business or organized and labeled to correspond to the following requests.

2. If you are unable to comply fully with any request herein, you shall comply to the extent possible and provide an explanation as to why full compliance is not possible.

3. If any document within the scope of this request is unavailable because it has been destroyed, identify the document (by date, author, addressee, signatory, subject and length); state when the document was destroyed and why; and identify the person who ordered the document destroyed and all persons who participated in or have knowledge of such destruction.

4. All requests herein are directed to those documents which are in your possession, custody or control, or within the possession, custody or control of your agents, servants, and employees and your attorneys. They are also directed to those firms, corporations, partnerships or trusts that you control, and to documents in possession, custody or control of employees, agents, next friends, trustees, guardians and representatives of such entities.

5. Any document falling within the scope of this request which is withheld on the basis of a claim of privilege, work product, or any other ground is to be identified in writing by title, addressee, addressor, date and topic covered and length, and listed with a statement of the ground alleged for withholding such document and shall identify all persons who have or have had possession, custody or control of the document (or any portions thereof).

6. This request shall be deemed to be continuing. Your attention is also directed to Rule 26(e)(2) of the Federal Rules of Civil Procedure which provides as follows:

A party is under a duty seasonably to amend a prior response to an interrogatory, request for production, or request for admission if the party learns that the response is in some material respect incomplete or incorrect and if the additional or corrective information has not otherwise been made known to the other parties during the discovery process or in writing.

DOCUMENTS AND THINGS TO BE PRODUCED

DOCUMENT REQUEST NO. 1:

A sample of each form of catalog, brochure, advertising, packaging, container, box, label, or article of Petitioner bearing Petitioner's Mark.

DOCUMENT REQUEST NO. 2:

A sample of all references to Petitioner's Mark that have appeared on Petitioner's website(s).

DOCUMENT REQUEST NO. 3:

All documents referring or relating to the acquisition of the right to use Petitioner's Mark or any other rights therein by Petitioner from any other person or entity, and all documents which comprise, relate to or refer to any assignment or any other transfer of rights in Petitioner's Mark by Petitioner to any other person or entity.

DOCUMENT REQUEST NO. 4:

A copy of any applications for registration of Petitioner's Mark, including but not limited to, applications for federal or state registration.

DOCUMENT REQUEST NO. 5:

All documents referring or relating to the first use and the first use in interstate commerce made by Petitioner of Petitioner's Mark.

DOCUMENT REQUEST NO. 6:

All documents which state or indicate in any way the dollar amount of the monthly or annual sales of any goods or services rendered in association with Petitioner's Mark since the dates of first use of the Mark.

DOCUMENT REQUEST NO. 7:

All documents which comprise, relate to or refer to any plans, projections or estimates of the dollar volume of sales of goods or services rendered under Petitioner's Mark.

DOCUMENT REQUEST NO. 8:

All documents referring or relating to abandonment or cessation of use of the Petitioner's Mark by Petitioner.

DOCUMENT REQUEST NO. 9:

Documents sufficient to show continuous use of Petitioner's Mark from its earliest use to the present.

DOCUMENT REQUEST NO. 10:

Documents sufficient to show the channels of trade through which Petitioner's goods or services are sold or rendered under Petitioner's Mark and identify the types of or classes of recipients of such goods or services.

DOCUMENT REQUEST NO. 11:

Documents sufficient to show the geographic location (city and state) of the recipients of Petitioner's goods or services sold or rendered under Petitioner's Mark.

DOCUMENT REQUEST NO. 12:

All documents comprising, relating to or referring to each advertisement and proposed advertisement for Petitioner's goods or services using Petitioner's Mark, including without limitation advertisements in newspapers, magazines, handbills, promotional flyers, and advertisements on radio and television.

DOCUMENT REQUEST NO. 13:

Copies of all press releases that reference Petitioner's Mark in any way.

DOCUMENT REQUEST NO. 14:

All documents referring or relating to each different catalog, circular, price list, brochure, bulletin, flyer, sign, sales display, poster or other point of sale or promotional material using or containing Petitioner's Mark which was ever circulated, distributed or displayed by or on behalf of Petitioner to any member of the public or the trade.

DOCUMENT REQUEST NO. 15:

All documents which comprise, refer to or relate to each plan, schedule or program of advertising or promotional goods and services associated with Petitioner's Mark.

DOCUMENT REQUEST NO. 16:

All documents referring or relating to Petitioner's expenditures and budget allocations for advertising and promoting products or services under Petitioner's Mark.

DOCUMENT REQUEST NO. 17:

All documents referring or relating to Petitioner's knowledge or information of Registrant's use of Registrant's Mark.

DOCUMENT REQUEST NO. 18:

All documents referring or relating to an order or inquiry relating to Petitioner's goods or services, whether orally or in writing, which in any way indicate that the order, inquiry or communication was intended for or related to Registrant and any response thereto.

DOCUMENT REQUEST NO. 19:

All documents referring or relating in any way to any instance or occasion of confusion or mistake involving the source of origin of Petitioner's goods or services including inquiries as to whether there was a connection, affiliation or association between Petitioner or its goods or services and Registrant or its goods or services.

DOCUMENT REQUEST NO. 20:

All documents comprising, referring or relating to any search or investigation to determine whether Petitioner's mark was available for use by Petitioner.

DOCUMENT REQUEST NO. 21:

All documents comprising, referring to or relating to an opinion from counsel concerning whether Registrant's use of Registrant's Mark is likely to cause confusion, mistake or deception.

DOCUMENT REQUEST NO. 22:

All documents referring or relating to a restriction, limitation or change in the manner of use of Petitioner's Mark.

DOCUMENT REQUEST NO. 23:

All documents comprising, referring or relating to an agreement, arrangement or other understanding (including but not limited to licenses and joint venture agreements) with any other person or company concerning the use of Petitioner's Mark.

DOCUMENT REQUEST NO. 24:

All documents referring or relating to any objection made by Petitioner to the use, or application for registration or registration of any trade name, trademark or service mark on the basis of its alleged similarity to Petitioner's Mark and any ensuing response or negotiations.

DOCUMENT REQUEST NO. 25:

All documents referring to, relating to, or comprising an objection by any person to Petitioner's use, application for registration or registration of Petitioner's Mark and any response thereto.

DOCUMENT REQUEST NO. 26:

All documents referring or relating to any survey, poll or similar investigation that has been conducted by or on behalf of Petitioner relating to the likelihood of confusion between Petitioner's Mark and Registrant's Mark.

DOCUMENT REQUEST NO. 27:

All documents which relate in any way to any survey, analysis or other investigation which concerns the recognition or awareness of Petitioner's Mark by purchasers, customers and/or the trade.

DOCUMENT REQUEST NO. 28:

All documents relating to the document retention policy of Petitioner.

DOCUMENT REQUEST NO. 29:

All exhibits Petitioner intends to use in connection with these proceedings.

DOCUMENT REQUEST NO. 30:

Documents sufficient to show the current corporate structure of Petitioner, including the identity of all of its officers and directors, its organizational units, and any decision-making hierarchy or hierarchies.

DOCUMENT REQUEST NO. 31:

All documents relating to Petitioner's policies or practices concerning the receiving, handling, archiving, or storing of consumer communications.

DOCUMENT REQUEST NO. 32:

All documents relating to all marketing plans, sales strategies, or business objectives that relate to, concern, or reference Petitioner's Mark, the goods or services sold under Petitioner's Mark, or persons to whom the goods or services are advertised, promoted or sold.

DOCUMENT REQUEST NO. 33:

All documents that reflect or describe Petitioner's policies or practices as to the policing of its trademark so as to protect proprietary rights Petitioner may have or claim in its Mark.

DOCUMENT REQUEST NO. 34:

All documents that reflect or describe Petitioner's policies as to the policing of its trademarks so as not to infringe upon the rights of others.

DOCUMENT REQUEST NO. 35:

All documents, other than those produced in response to previous requests for production, referring or relating to Petitioner's Mark or Registrant's Mark.

Respectfully submitted this the 17th day of December, 2001,

By: Anita Nesser

Anita Nesser
Baker Botts, L.L.P.
2001 Ross Ave.
Dallas, Texas 75201
(214) 953-6790

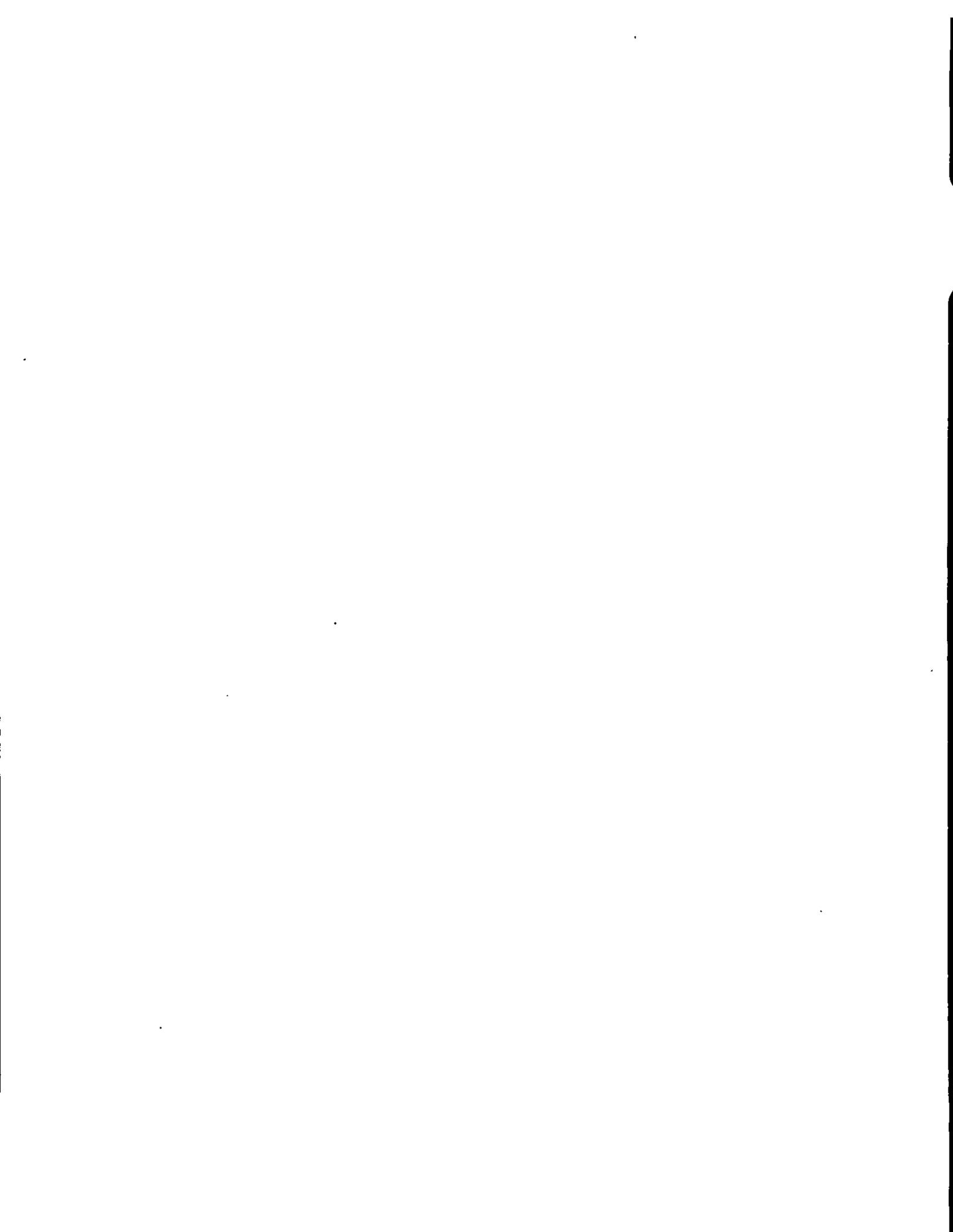
Attorneys for Registrant
BELL PACKAGING CORP.

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of Registrant's First Set Of Requests for the Production of Documents to Petitioner was served on the attorneys of record for Petitioner via First Class Mail, postage prepaid, in envelopes addressed to the following on this the 17th day of December, 2001:

J.W. Gipple
Gipple & Hale
P.O. Box 40513
Washington, DC 20016

Anita Nesser
Anita Nesser



IN THE UNITED STATES PATENT AND TRADEMARK OFFICE
BEFORE THE TRADEMARK TRIAL AND APPEAL BOARD

BELL, INC.,	§	
	§	Cancellation No. 31,904
Petitioner,	§	
	§	
vs.	§	Mark: BELL PACKAGING
	§	CORPORATION
	§	
BELL PACKAGING CORP.,	§	Registration No. 2,089,082
	§	
Registrant..	§	
	§	

REGISTRANT'S FIRST SET OF REQUESTS
FOR ADMISSIONS TO PETITIONER

Pursuant to Rule 36 of the Federal Rules of Civil Procedure and Trademark Rule of Practice 2.120, Bell Packaging Corp. (“Registrant”), requests that Bell, Inc. (“Petitioner”) make the following admissions in writing, separately, fully and under oath, within thirty (30) days from the date of service hereof by mailing or otherwise delivering the answers to Baker Botts L.L.P., 2001 Ross Avenue, Dallas, Texas 75201.

INSTRUCTIONS

1. These Requests seek responses from Petitioner, which are complete and fully responsive as of the date the responses are executed, and which reflect or embody all relevant information or documentation known to and within the custody and/or control of Petitioner as of that date. Should Petitioner later learn that any response or production was incomplete, incorrect when made, or though correct when made is no longer accurate, the response shall be timely supplemented as required by Rule 26 of the Federal Rules of Civil Procedure.

2. No part of a response shall be left unanswered merely because an objection is interposed as to any part thereof. Where an objection is made to any Request, or subpart thereof, the objection shall be made in writing and shall state all grounds with specificity.

3. If the information sought is not in Petitioner's possession and/or control, indicate the company and/or individuals who would have such knowledge.

4. In responding to the following Requests, please furnish all information available to you, including information in the possession of your representatives, not merely information within the personal knowledge of the person responding to these Requests. In the event the admission to any Request is not within your knowledge, or a complete admission to a particular Request is not possible or is objected to, your answer should so indicate and you should admit the Request to the extent possible, stating why only a partial admission is given.

5. In the event that Petitioner objects to any Request herein based upon an allegation of privilege (including work product) or immunity to discovery, it is requested that Petitioner provide an appropriate privilege log which identifies the nature of the privilege which is being claimed as well as information necessary to establish the necessary elements of the privilege.

DEFINITIONS

The definitions set forth in Registrant's First Set of Interrogatories to Petitioner, served concurrently herewith, are incorporated herein by reference.

REQUESTS FOR ADMISSION

REQUEST TO ADMIT NO. 1:

Admit that Exhibit A attached hereto is a true and correct copy of a webpage from Petitioner's website showing representative samples of Petitioner's LXE (or "Letter Express Envelope") products.

REQUEST TO ADMIT NO. 2:

Admit that Exhibit B attached hereto is a true and correct copy of a webpage from Petitioner's website showing representative samples from Petitioner's "Mailer Products" line.

REQUEST TO ADMIT NO. 3:

Admit that Exhibit C attached hereto is a true and correct copy of a webpage from Petitioner's website showing representative samples from Petitioner's "General Purpose Folding Carton" product line.

REQUEST TO ADMIT NO. 4:

Admit that Exhibit D attached hereto is a true and correct copy of a webpage from Petitioner's website showing representative samples from Petitioner's "Clamshell" product line.

REQUEST TO ADMIT NO. 5:

Admit that Exhibit E attached hereto is a true and correct copy of a webpage from Petitioner's website entitled "History."

REQUEST TO ADMIT NO. 6:

Admit that Exhibit F attached hereto is a true and correct copy of a webpage from Petitioner's website entitled "Our Process."

REQUEST TO ADMIT NO. 7:

Admit that a variety of trademarks are used on Petitioner's LXE (or "Letter Express Envelope") products.

REQUEST TO ADMIT NO. 8:

Admit that the trademark BELL is not used on Petitioner's LXE (or "Letter Express Envelope") products.

REQUEST TO ADMIT NO. 9:

Admit that a variety of trademarks are used on Petitioner's "Mailer Products" line.

REQUEST TO ADMIT NO. 10:

Admit that the trademark BELL is not used on any goods in Petitioner's "Mailer Products" line.

REQUEST TO ADMIT NO. 11:

Admit that a variety of trademarks are used on Petitioner's "General Purpose Folding Carton" product line.

REQUEST TO ADMIT NO. 12:

Admit that the trademark BELL is not used on Petitioner's "General Purpose Folding Carton" product line.

REQUEST TO ADMIT NO. 13:

Admit that a variety of trademarks are used on Petitioner's "Clamshell" product line.

REQUEST TO ADMIT NO. 14:

Admit that the trademark BELL is not used on Petitioner's "Clamshell" product line.

REQUEST TO ADMIT NO. 15:

Admit that Petitioner does not use the mark BELL on any goods whatsoever in interstate commerce in the United States.

REQUEST TO ADMIT NO. 16:

Admit that Petitioner only uses BELL INCORPORATED as a trade name to identify the corporation Bell Incorporated, formerly known as Bell Paper Box, Inc.

REQUEST TO ADMIT NO. 17:

Admit that Petitioner's goods are not advertised or sold in the same channels of trade as Registrant's goods.

REQUEST TO ADMIT NO. 18:

Admit that Registrant's goods and Petitioner's goods are neither related in any manner nor marketed under circumstances such that they are likely to be encountered by the same persons under circumstances that would give rise, because of the marks used thereon, to the mistaken belief that they originate from or are in some way associated with the same producer.

Respectfully submitted this the 17th day of December, 2001,

By: Anita Nesser
Anita Nesser
Baker Botts, L.L.P.
2001 Ross Ave.
Dallas, Texas 75201
(214) 953-6790

Attorneys for Registrant
BELL PACKAGING CORP.

CERTIFICATE OF SERVICE

I hereby certify that a true and correct copy of Registrant's First Set Of Requests for Admissions to Petitioner was served on the attorney of record for Petitioner via First Class Mail, postage prepaid, in envelopes addressed to the following on this the 17th day of December, 2001:

J.W. Gipple
Gipple & Hale
P.O. Box 40513
Washington, DC 20016

Anita Nesser
Anita Nesser

EXHIBIT A

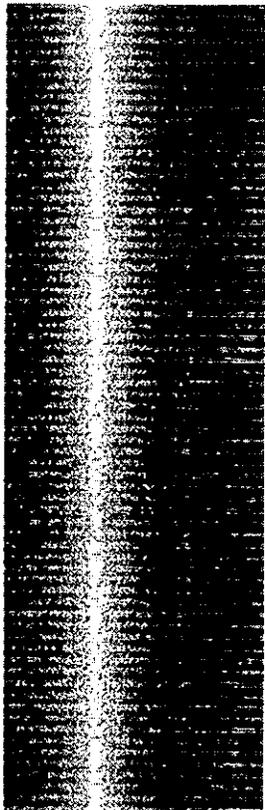


Certifications

About Us

Contact Us

Home



LXE

Mailers

General

Clamshells



EXHIBIT B



[LXE](#)

[Mailers](#)

[General](#)

[Clamshells](#)

Certifications

About Us

Contact Us

Home

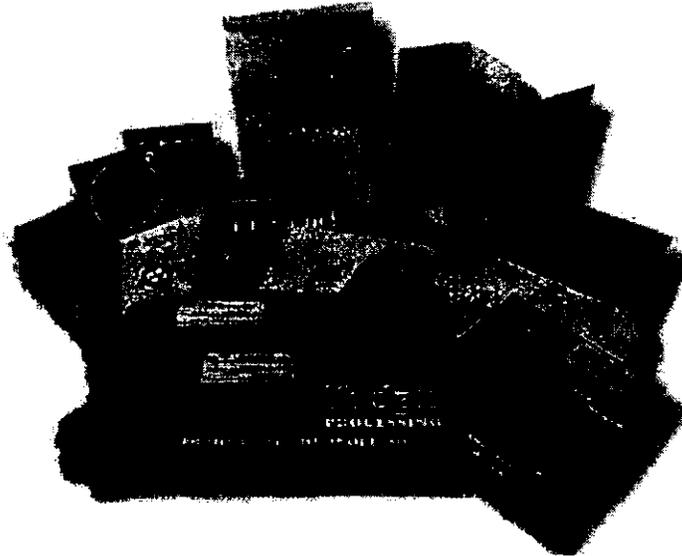


EXHIBIT C



[LXE](#)

[Mailers](#)

[General](#)

[Clamshells](#)

Certifications

About Us

Contact Us

Home

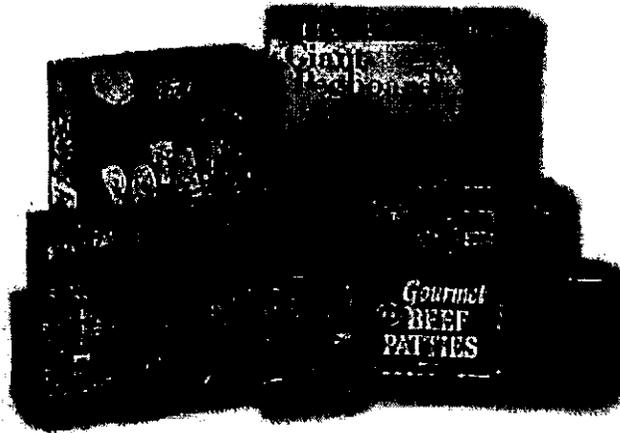


EXHIBIT D



[LXE](#)

[Mailers](#)

[General](#)

[Clamshells](#)

Certifications

About Us

Contact Us

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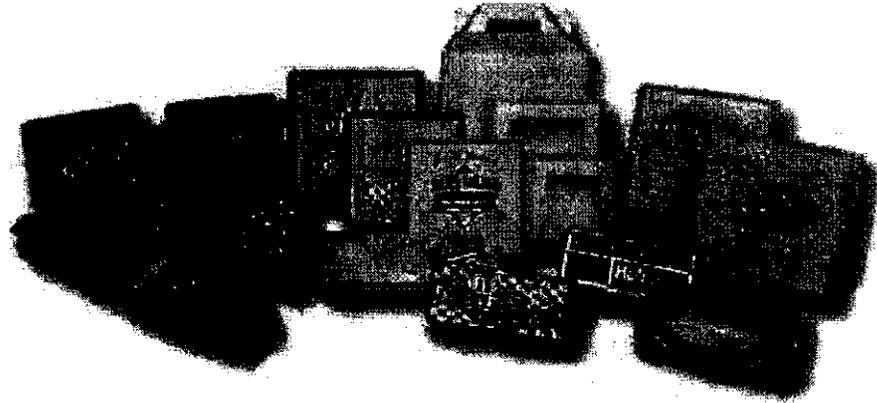


EXHIBIT E



Product Lines

Certifications

Contact Us

Home

History

Bell Incorporated is an independently owned packaging company which designs and manufactures packaging for many markets, including: food packaging, retail consumer goods, mailers (technology & direct mail), LXE overnight envelopes, convenience food packaging, and wholesale meat processing.

BELL began in 1920 as a producer of rigid boxes for the confectionery and retail markets. Today, Bell Incorporated features a 19,000 square foot just-in-time manufacturing facility, supported by a 145+ person team of dedicated employees whose key job is providing value for our domestic and international clients.

Our manufacturing facilities and technologically advanced equipment operating 24 hours a day, 7 days a week, have the turnkey capabilities to take your project from concept to completion. And with over 80 years in the packaging industry, we have the experience to make the process simple and cost-efficient for you.

Our performance is proven. We deliver on our packaging promises. We offer a total capacity exceeding 800,000,000 pieces annually. That puts us in the top 10% of approximately 200 independent converters in the U.S.

We have not lost our focus on our customers! In a recent five-year period, we maintained a customer retention rate of more than 95%.

We've developed the resources and experience we need to provide cost-effective manufacturing and direct and just-in-time distribution according to the needs of our clients.

All so that we can offer shorter lead times, competitive pricing and our commitment to building a long-term relationship with you. (*please see our Mission Statement*)

Location

Located at the intersection of two major interstate highways and with excellent working relationships with several major

common carriers and truckload carriers, BELL can ship to meet your schedule. We even have the capabilities to ship and receive via rail. If temporary staging is what your project requires, we can administer that, too.

Bell Incorporated is located at

1411 N. D Avenue, Sioux Falls, SD 57104

EXHIBIT E



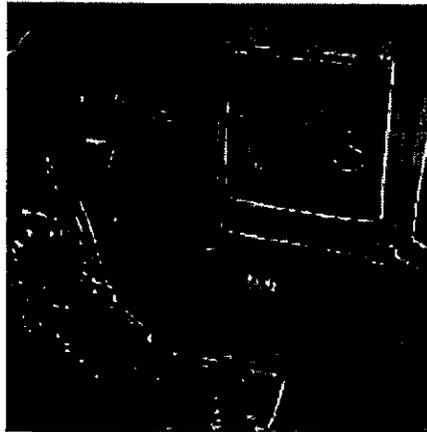
Product Lines

Certifications

About Us

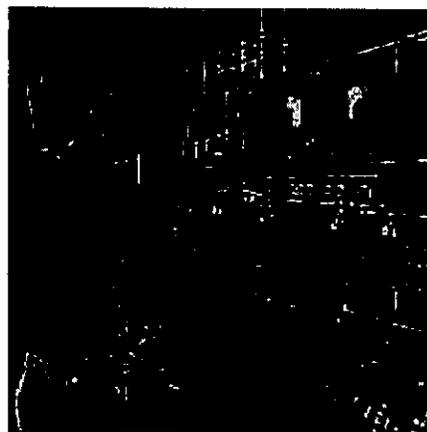
Contact Us

Home



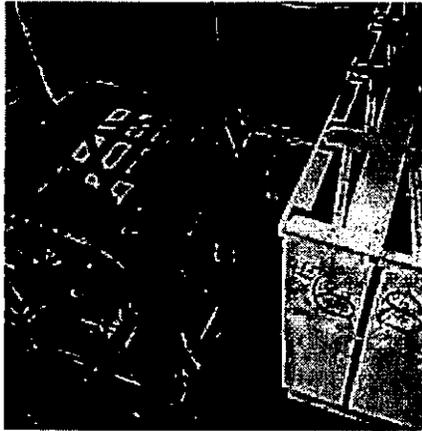
We offer graphic designers and design engineers to help create your customer packaging.

Our structural design department provides research and development assistance on new product introductions. We hold numerous patents for unique package designs.

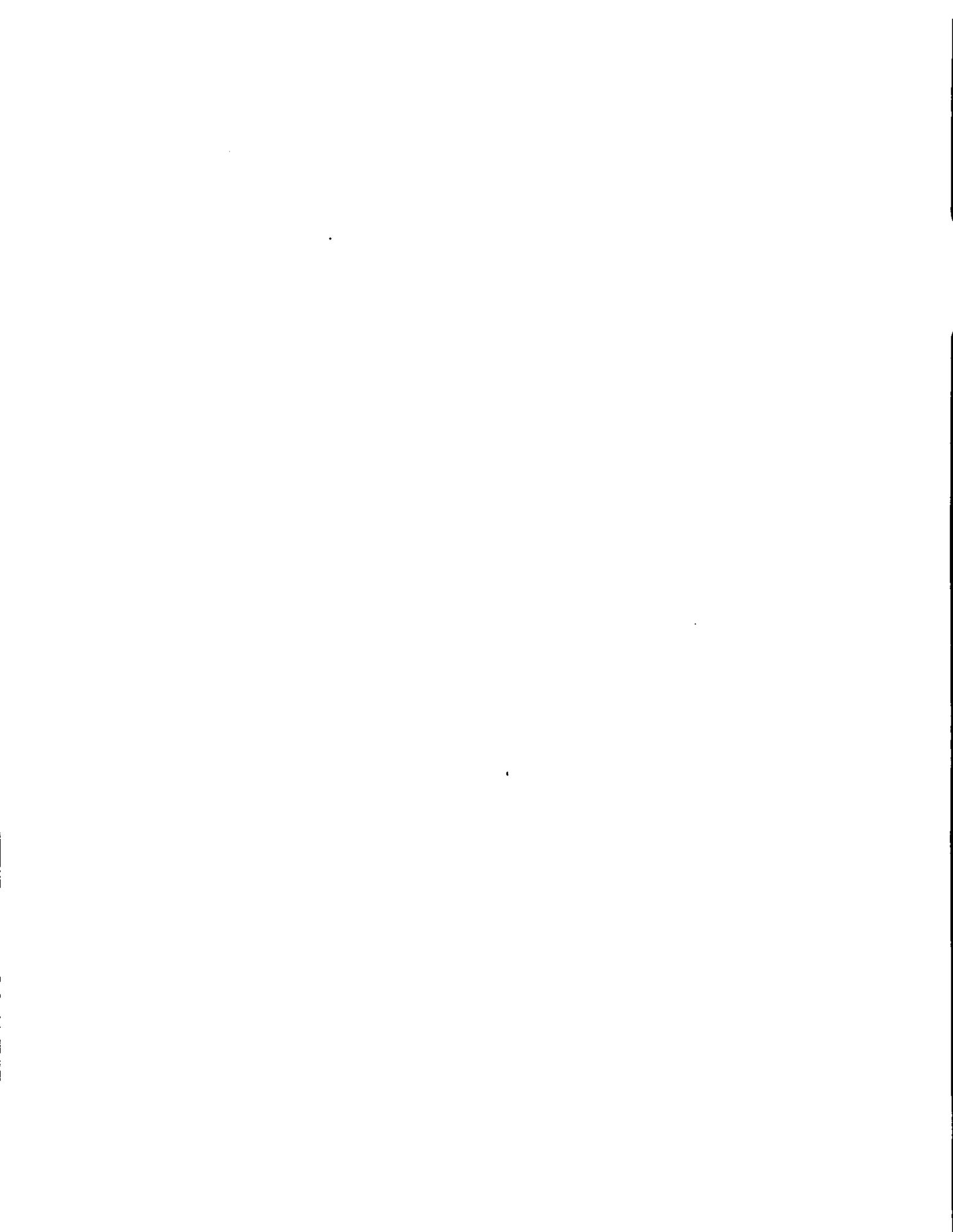


Whether handling films and proofs or running automated platemaking functions, our prepress team uses a state-of-the-art checkpoint system to ensure excellent quality and cost efficiency in your project.

On-site sales and in-house service staff facilitate your project's development with online inquiries, inventory, ordering, WIP reports and follow up.



Our 75,000 square foot warehouse and distribution center allows us to provide efficient staging and shipping and our central U.S. location at the intersection of two major interstate highways helps us to ship cost-effectively across the U.S.



IN THE UNITED STATES PATENT AND TRADEMARK OFFICE
BEFORE THE TRADEMARK TRIAL AND APPEAL BOARD

BELL, INC.

Petitioner

* Cancellation No. 31904

v.

*

BELL PACKAGING CORP.

*

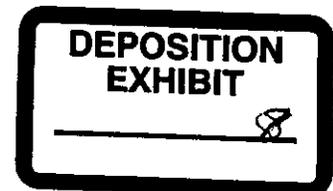
Respondent

**PETITIONER'S RESPONSES TO REGISTRANT'S
FIRST SET OF INTERROGATORIES**

INTERROGATORY NO. 1

State the facts and circumstances surrounding Petitioner's decision to adopt the Mark, including the reasoning and rationale behind the decision.

RESPONSE 1: Petitioner objects to this interrogatory as being so vague and broad as to defy any comprehensive response. Bell Paper Box, Inc. was purchased by the present owner, Mark Graham in 1976. On information and belief, the company had been doing business as "Bell Paper Box" for more than fifty (50) years prior to the purchase in 1976. In December 2000, the name was changed to Bell, Inc. because "Paper Box" was considered an inadequate description of Petitioner's product line.



INTERROGATORY NO. 2

State the names, addresses, titles or positions of each person responsible for, participating in or having knowledge of the selection, adoption and use of the Mark by Petitioner including the identity of the person or persons who originally suggested use of the Mark.

RESPONSE 2: Such person or persons are not known to Petitioner.

INTERROGATORY NO. 3

Identify and describe each and every product on or in connection with which Petitioner uses, has used or intends to use the mark.

RESPONSE 3: Petitioner objects to this interrogatory as being too broad and vague. In its Petition to Cancel, Petitioner has identified its product line as paperboard packaging goods. It has produced thousands of such products and has no way of identifying and describing each individual product. Three broad categories are; (1) folding cartons, (2) overnight letters and (3) convenience store packaging.

INTERROGATORY NO. 4

For each product identified in answer to Interrogatory No. 3, state whether such product has been sold in interstate commerce and, if so, state the date on which such product was first sold to a customer, whether such use continues today and, if not, the date and reasons for discontinuance.

RESPONSE 4: See objection to Interrogatory 3. All of Petitioner's products are sold in interstate commerce.

INTERROGATORY NO. 5

Identify all of Petitioner's agents, employees, associates, predecessors and successors and entities affiliated or related with Petitioner which were or are responsible for or involved in the ~~adoption, use, manufacture, sale and/or distribution of the goods identified in answer to~~

Interrogatory No. 3, and with respect to each such individual or entity state:

- (a) their full name;
- (b) the location of all offices and places of business and telephone numbers thereof;
- (c) the nature of each such business;
- (d) the products sold and/or distributed by each such individual or entity;
- (e) the nature and scope of their responsibility and/or involvement with the Mark, including the periods of such responsibility and/or involvement; and
- (f) identify the officers, directors or agents thereof.

RESPONSE 5: Petitioner objects to the interrogatory as unnecessarily burdensome.

Identifying all such entities would be an impossible task. However, the people primarily engaged in marketing are: Mark Graham, President; Marianne Von Seggern, Administrative Manager (Marketing); Brad O. Brown, Chief Financial Officer.

INTERROGATORY NO. 6

For each product identified in answer to Interrogatory No. 3, state the total sales in the United States in terms of unit and dollar volume, by year, since the date the Mark was first used on said products.

RESPONSE 6: See objection to Interrogatory No. 3. Petitioner does not keep such records on a per product basis.

INTERROGATORY NO. 7

For each product identified in answer to Interrogatory No. 3 identify:

- (a) the class of purchasers (by economic class or type) (1) intended as the ultimate consumers of Petitioner's products and (2) which have been and will be offered an opportunity to purchase Petitioner's products; and
- (b) the geographical areas of distribution for such products in the United States, specifying the states in which said products have been sold or distributed for each calendar year subsequent to the alleged first use of the Mark in interstate commerce.

RESPONSE 7: See objection to Interrogatory No. 6 and Response to Interrogatory No. 4.

INTERROGATORY NO. 8

For each product identified in answer to Interrogatory No. 3, describe the channel(s) of trade through which the product is distributed or intended to be distributed, including:

- (a) the manner in which such product is distributed or otherwise made available identifying by category all distributors, brokers and/or sales agents, if any;
- (b) the type of entities and/or outlets at which said product is sold to the ultimate purchaser identifying ten (10) typical outlets for such products, by name and address; and
- (c) the manner in which such products are sold.

RESPONSE 8: See objection to Interrogatory No. 6.

INTERROGATORY NO. 9

Identify the persons/entities who are principally responsible for the:

- (a) creation;
- (b) sales, marketing; and
- (c) promotion and advertising of each product identified in answer to Interrogatory No. 3.

RESPONSE 9: Petitioner objects to this Interrogatory as being confusingly vague,

e.g. (a) creation of what? Also, see response to Interrogatory No. 5.

INTERROGATORY NO. 10

For each product identified in answer to Interrogatory No. 3, state the total dollar amount Petitioner has spent in advertising and promoting such products for each year through 2001 and the amount Petitioner intends to spend during 2002, and identify each advertisement for such product which has been, or is intended to be, published, broadcast or displayed, and for each such advertisement:

- (a) state the date on which it was or will be published, broadcast, displayed or distributed;
- (b) if a print media advertisement, identify the publication in which such advertisement appeared or will appear by name, date and page number;
- (c) if a broadcast advertisement, identify the radio or television station or network over which such advertisement was or will be broadcast and state the length of the commercial and the date and time of broadcast; and
- (d) state the total amount of money spent or budgeted for such advertisement, including but not limited to, cost of space or time, production costs, and agency

RESPONSE 10: See objection to Interrogatory No. 6. Also, Petitioner does not keep records on a per product basis. Petitioner can offer evidence of general advertisings and promotional expenditures for the past ten years.

INTERROGATORY NO. 11

For each product identified in answer to Interrogatory No. 3, identify all catalogs, circulars, leaflets, sales or promotional literature, brochures, bulletins, fliers, signs, sales displays, posters, labels, packaging, point of purchase displays and other promotional material bearing Petitioner's Mark which have been, are, or are intended to be distributed or displayed in the United States by or on behalf of Petitioner, and for each such item state:

- (a) each date on which or the inclusive dates during which said item was or is to be distributed and the manner in which said item was or is to be distributed;
- (b) the approximate quantity of each such item which was or is to be distributed; and
- (c) the geographic area (by city, county or state) where said item or copies thereof were or will be distributed or displayed.

RESPONSE 11: See objection to Interrogatory No. 10.

INTERROGATORY NO. 12

For each product identified in answer to Interrogatory No. 3, state whether Petitioner has promoted or exhibited any products bearing the Mark at any conventions, trade shows or exhibitions, or has any plans to do so, and if so, state the title, dates and location of each such convention, trade show or exhibition and the products exhibited or expected to be exhibited.

RESPONSE 12: See objection to Interrogatory No. 3. Petitioner has a booth at a few industry trade shows each year.

INTERROGATORY NO. 13

For each product identified in answer to Interrogatory No. 3, state whether said products have been the subject of any article or articles in any magazines, journals or other literature. If so, identify the article or articles by the name of the publication and the issue and date such article or articles appeared.

RESPONSE 13: An article on Petitioner and its owner was published in the Argus Leader on Sunday, March, 28, 1993. The article discussed the growth of Bell and the entrepreneurial spirit. The Argus Leader is published in Sioux Falls, South Dakota with distribution primarily in South Dakota, northwest Iowa and southwest Minnesota. There was also a June 5, 1999 article in the Washington Post on the South Dakota job market and Petitioner was mentioned in the article.

INTERROGATORY NO. 14

For each product identified in answer to Interrogatory No. 3, identify all administrative or judicial proceedings in which Petitioner is or has been involved relating to the Mark other than the instant action, then state the title, docket number, and tribunal of the proceeding and describe its final outcome or current status.

RESPONSE 14: None

INTERROGATORY NO. 15

Identify any and all grants, licenses, authorizations or assignments regarding the Mark and identify all documents referring or relating to each such grant, license, authorization and assignment and each amendment or modification thereof For each and every third party who is now authorized or ever was authorized to use the Mark, describe the scope of such authorization including:

- (a) the identity of the third party;
- (b) the product(s) for which use is or was authorized;
- (c) the date of authorization; and
- (d) the method by which Petitioner controls the nature and quality of the product(s) for which use of the Mark is or was authorized.

RESPONSE 15: There are none.

INTERROGATORY NO. 16

Identify any and all third party marks or names of which Petitioner is aware consisting of or incorporating the element BELL, or terms similar thereto, and all documents relating or referring thereto.

RESPONSE 16: Bellmark Packaging; Bell helmets; Bell telephones; Petitioner has not identified any document relating thereto.

INTERROGATORY NO. 17

~~Identify the date and describe the circumstances surrounding Petitioner's first knowledge~~
of Registrant's mark BELL PACKAGING CORPORATION and all documents relating or referring thereto.

RESPONSE 17: Petitioner's attorney, J.W. Gipple, discovered the Registration No. 2,089,082 in January, 2001, and reported it to the Petitioner in a letter dated January 31, 2001, which is the only document relating or referring thereto and which is considered privileged attorney client communication.

INTERROGATORY NO. 18

State whether Petitioner, or any individual(s) or other company(s) or organization(s) acting on Petitioner's behalf, has conducted or authorized any other individual or company to conduct a survey, investigation, study, or market test (hereinafter "Survey") relating to the Mark or the products sold under the Mark or Registrant's BELL PACKAGING CORPORATION mark including, but not limited to, surveys relating to public recognition, consumer acceptance, secondary meaning or confusion and, if so, identify:

- (a) each individual or entity who was or is in charge of conducting each Survey;
- (b) each report or summary of the results thereof, whether written or oral and, if oral, state the contents thereof and identify the persons making and receiving such report or summary and each person having knowledge thereof; and
- (c) each document relating to, reflecting, supporting or generated in the consideration, planning, conduct or reporting of any such Survey, or the results or substance thereof.

RESPONSE 18: There are none.

INTERROGATORY NO. 19

Identify each expert witness whose testimony Petitioner may or will rely upon in connection with the instant proceeding involving any of the issues in this case including, but not limited to, any rights you assert in the Mark, and with respect to each such witness state:

- (a) the subject matter on which he or she is expected to testify, and;
- (b) the substance of the facts and opinions on which the expert is expected to testify, and summarize the ground for each opinion.

RESPONSE 19: None as yet identified.

INTERROGATORY NO. 20

Identify all individuals whose testimony Petitioner may or will rely upon in this proceeding and provide a brief statement of the expected testimony of such witnesses.

RESPONSE 20: None as yet identified.

INTERROGATORY NO. 21

Identify all exhibits upon which Petitioner may or will rely upon during the testimony period of this proceeding and provide a brief statement of the contents or significance of such exhibits.

RESPONSE 21: None as yet identified.

INTERROGATORY NO. 22

Identify every objection Petitioner has made to the use by another of any trademark,
~~service mark or trade name comprised of any term alleged to be confusingly similar to the Mark.~~

For each such objection state:

- (a) a description of the mark to which objection was made;
- (b) the date of the objection;
- (c) the identity of the person to whom the objection was made;
- (d) the goods, services or business in connection with which the objectionable mark was used;
- (e) the disposition of the objection; and (f) the identity of all documents pertaining to the objection including settlement agreements.

RESPONSE 22: There are none.

INTERROGATORY NO. 23

Identify every objection Petitioner has received from others in reference to Petitioner's use or registration of the Mark. For each such objection state:

- (a) the identity of the objector;
- (b) the date of the objection;
- (c) the reason for the objection;
- (d) the disposition of the objection; and
- (e) the identity of all documents or writings pertaining to the objection including settlement agreements.

RESPONSE 23: There are none.

INTERROGATORY NO. 24

State the basis for the allegations asserted in paragraph 2 of Petitioner's Petition for

Cancellation filed herein.

INTERROGATORY NO. 25

State the basis for the allegations asserted in paragraph 3 of Petitioner's Petition for

Cancellation filed herein.

INTERROGATORY NO. 26

State the basis for the allegations asserted in paragraph 4 of Petitioner's Petition for

Cancellation filed herein.

INTERROGATORY NO. 27

State the basis for the allegations asserted in paragraph 6 of Petitioner's Petition for

Cancellation filed herein.

INTERROGATORY NO. 28

State the basis for the allegations asserted in paragraph 7 of Petitioner's Petition for

Cancellation filed herein.

INTERROGATORY NO. 29

State the basis for the allegations asserted in paragraph 9 of Petitioner's Petition for

Cancellation filed herein.

INTERROGATORY NO. 30

State the basis for the allegations asserted in paragraph 13 of Petitioner's Petition for

Cancellation filed herein.

INTERROGATORY NO. 31

State the basis for the allegations asserted in paragraph 14 of Petitioner's Petition for Cancellation filed herein.

~~INTERROGATORY NO. 32~~

State the basis for the allegations asserted in paragraph 15 of Petitioner's Petition for Cancellation filed herein.

INTERROGATORY NO. 33

State the basis for the allegations asserted in paragraph 17 of Petitioner's Petition for Cancellation filed herein.

INTERROGATORY NO. 34

State the basis for the allegations asserted in paragraph 18 of Petitioner's Petition for Cancellation filed herein.

INTERROGATORY NO. 35

State the basis for the allegations asserted in paragraph 19 of Petitioner's Petition for Cancellation filed herein.

RESPONSES 24 through 35, are a series of "state the basis for" allegations in the petition to cancel. The basis for the allegations is fact, which petitioner will attempt to prove in the course of this proceeding.

INTERROGATORY NO. 3

With respect to each and every one of the foregoing Interrogatories and the subparts thereof, state:

- (a) the identify of each person from whom information was obtained to answer each Interrogatory;
- ~~(b) the identify of each person who gathered the information used in preparing answers to each Interrogatory;~~
- (c) the identify of each person who prepared and/or participated in the preparation of the answer to each Interrogatory;
- (d) the identify of each person having responsibility for verifying the accuracy of the answer to each Interrogatory;
- (e) the identify of the documents and records consulted to obtain such information; and
- (f) where no information or only partial information is given in such answer, a description of the efforts made to locate information needed for such answer.

RESPONSE 36 a-f: Petitioner objects to this Interrogatory as vague and unduly burdensome. Petitioner cannot identify each person who may have gathered or provided information, nor the documents and records consulted. However, the persons who prepared the responses and are primarily responsible therefor, are: J.W. Gipple, Petitioner's attorney and Bradley O' Brown, Petitioner's Chief Financial Officer.

The undersigned being hereby warned that willful false statements and the like so made are punishable by fine or imprisonment, or both, under 18 U.S.C. 1001, and that such willful false statements may jeopardize the validity of the application or any resulting registration, ~~declares that he/she is properly authorized to execute the foregoing responses on behalf of the~~ applicant; he believes all statements made of his/her own knowledge are true and all statements made on information and belief are believed to be true.

Bradley O. Brown
Signature

Bradley O. Brown
Name

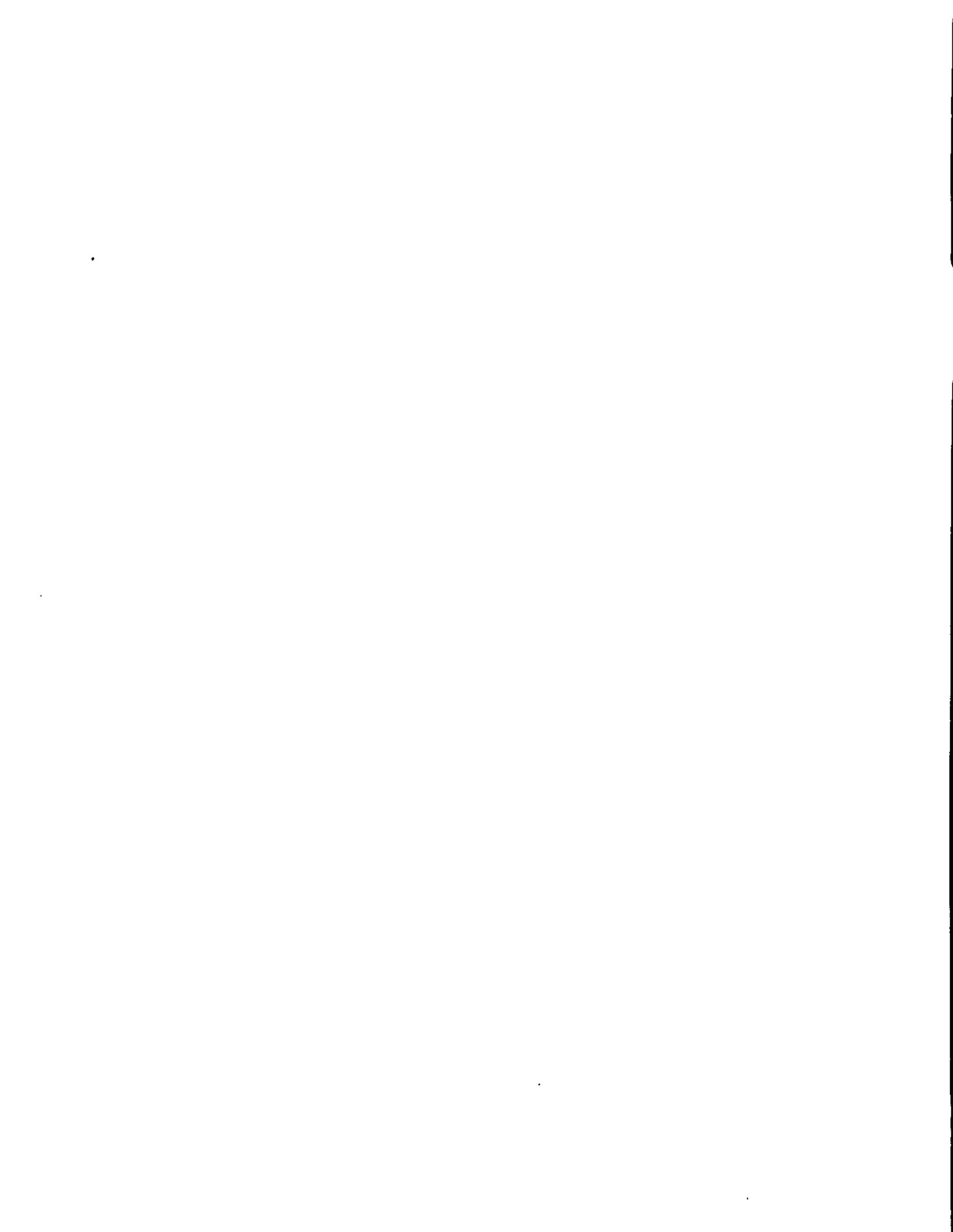
1/24/2002
Date

J.W. Gipple
GIPPLE & HALE
(703) 448-1770 Ext. 302
P. O. Box 40513
Washington, D.C. 20016
Attorney Ref.: Z-1604

CERTIFICATE OF SERVICE

I hereby certify that the foregoing **PETITIONER'S RESPONSES TO REGISTRANT'S FIRST SET OF INTERROGATORIES** are being served on Anita Nesser, Counsel for Respondent, BAKER BOTTS, LLP, 201 Ross Avenue, Suite 600, Dallas, Texas 75201-2980, by first class mail, postage prepaid, this 8th day of February, 2002.

J.W. Gipple



IN THE UNITED STATES PATENT AND TRADEMARK OFFICE
BEFORE THE TRADEMARK TRIAL AND APPEAL BOARD

BELL, INC.

Petitioner

* Cancellation No. 31904

v.

*

BELL PACKAGING CORP.

*

Respondent

**PETITIONER'S RESPONSES TO REGISTRANT'S
REQUEST FOR PRODUCTION**

DOCUMENT REQUEST NO. 1:

A sample of each form of catalog, brochure, advertising, packaging, container, box, label, or article of Petitioner bearing Petitioner's Mark.

RESPONSE 1: Petitioner objects to this request as being unduly burdensome. Petitioner does not have copies of each such form as has been used over the years. Petitioner produces herewith as Exhibit F the folder and brochure which is presently Petitioner's main marketing piece.

DOCUMENT REQUEST NO. 2:

A sample of all references to Petitioner's Mark that have appeared on Petitioner's website(s).

**DEPOSITION
EXHIBIT**

9

RESPONSE 2: Exhibits A through E to Registrant's Requests for Admission are copies of webpages from Petitioner's website. They comprise samples of all such references to Petitioner's mark.

~~DOCUMENT REQUEST NO. 3:~~

All documents referring or relating to the acquisition of the right to use Petitioner's Mark or any other rights therein by Petitioner from any other person or entity, and all documents which comprise, relate to or refer to any assignment or any other transfer of rights in Petitioner's Mark by Petitioner to any other person or entity.

RESPONSE 3: Petitioner will produce a copy of the document by which Mark Graham acquired to assets of Bell Paper Box Co.

DOCUMENT REQUEST NO. 4:

A copy of any applications for registration of Petitioner's Mark, including but not limited to, applications for federal or state registration.

RESPONSE 4: There are none.

DOCUMENT REQUEST NO. 5:

All documents referring or relating to the first use and the first use in interstate commerce made by Petitioner of Petitioner's Mark.

RESPONSE 5: First use was by the predecessor of the present owner and occurred some 80 years ago.

DOCUMENT REQUEST NO. 6:

All documents which state or indicate in any way the dollar amount of the monthly or annual sales of any goods or services rendered in association with Petitioner's Mark since the dates of first use of the Mark.

RESPONSE 6: Petitioner objects to this Request as being unduly broad and vague.

Petitioner's sales over the last ten years have been on average in excess of \$24,000,000 per year.

Current annual sales are in excess of \$30 million.

DOCUMENT REQUEST NO. 7:

All documents which comprise, relate to or refer to any plans, projections or estimates of the dollar volume of sales of goods or services rendered under Petitioner's Mark.

RESPONSE 7: There are none.

DOCUMENT REQUEST NO. 8:

All documents referring or relating to abandonment or cessation of use of the Petitioner's Mark by Petitioner.

RESPONSE 8: There are none.

DOCUMENT REQUEST NO. 9:

Documents sufficient to show continuous use of Petitioner's Mark from its earliest use to the present.

RESPONSE 9: All such documents have not yet been identified, but will be made available to Registrant, when identified.

DOCUMENT REQUEST NO. 10:

Documents sufficient to show the channels of trade through which Petitioner's goods or services are sold or rendered under Petitioner's Mark and identify the types of or classes of recipients of such goods or services.

RESPONSE 10: There are none.

DOCUMENT REQUEST NO. 11:

Documents sufficient to show the geographic location (city and state) of the recipients of Petitioner's goods or services sold or rendered under Petitioner's Mark.

RESPONSE 11: There are none.

DOCUMENT REQUEST NO. 12:

All documents comprising, relating to or referring to each advertisement and proposed advertisement for Petitioner's goods or services using Petitioner's Mark, including without limitation advertisements in newspapers, magazines, handbills, promotional flyers, and advertisements on radio and television.

RESPONSE 12: See Response to Request No. 1.

DOCUMENT REQUEST NO. 13:

Copies of all press releases that reference Petitioner's Mark in any way.

RESPONSE 13: Petitioner is aware of none.

DOCUMENT REQUEST NO. 14:

All documents referring or relating to each different catalog, circular, price list, brochure, bulletin, flyer, sign, sales display, poster or other point of sale or promotional material using or containing Petitioner's Mark which was ever circulated, distributed or displayed by or on behalf of Petitioner to any member of the public or the trade.

RESPONSE 14: See Response to Request No. 1.

DOCUMENT REQUEST NO. 15:

~~All documents which comprise, refer to or relate to each plan, schedule or program of~~
advertising or promotional goods and services associated with Petitioner's Mark.

RESPONSE 15: See Response to Request No. 1.

DOCUMENT REQUEST NO. 16:

All documents referring or relating to Petitioner's expenditures and budget allocations for advertising and promoting products or services under Petitioner's Mark.

RESPONSE 16: Petitioner will produce information as to its advertising and promotional expenses as specified in response to Interrogatory No. 10.

DOCUMENT REQUEST NO. 17:

All documents referring or relating to Petitioner's knowledge or information of Registrant's use of Registrant's Mark.

RESPONSE 17: There are none.

RESPONSE 14: See Response to Request No. 1.

DOCUMENT REQUEST NO. 15:

All documents which comprise, refer to or relate to each plan, schedule or program of advertising or promotional goods and services associated with Petitioner's Mark.

RESPONSE 15: See Response to Request No. 1.

DOCUMENT REQUEST NO. 16:

All documents referring or relating to Petitioner's expenditures and budget allocations for advertising and promoting products or services under Petitioner's Mark.

RESPONSE 16: Petitioner will produce information as to its advertising and promotional expenses.

DOCUMENT REQUEST NO. 17:

All documents referring or relating to Petitioner's knowledge or information of Registrant's use of Registrant's Mark.

RESPONSE 17: There are none.

DOCUMENT REQUEST NO. 18:

All documents referring or relating to an order or inquiry relating to Petitioner's goods or services, whether orally or in writing, which in any way indicate that the order, inquiry or communication was intended for or related to Registrant and any response thereto.

RESPONSE 18: There are none yet identified by Petitioner.

DOCUMENT REQUEST NO. 19:

All documents referring or relating in any way to any instance or occasion of confusion or mistake involving the source of origin of Petitioner's goods or services including inquiries as to whether there was a connection, affiliation or association between Petitioner or its goods or services and Registrant or its goods or services.

RESPONSE 19: There are none yet identified by Petitioner.

DOCUMENT REQUEST NO. 20:

All documents comprising, referring or relating to any search or investigation to determine whether Petitioner's mark was available for use by Petitioner.

RESPONSE 20: There are none.

DOCUMENT REQUEST NO. 21:

All documents comprising, referring to or relating to an opinion from counsel concerning whether Registrant's use of Registrant's Mark is likely to cause confusion, mistake or deception.

RESPONSE 21: There are none, other than that identified in response to Interrogatory No. 17.

DOCUMENT REQUEST NO. 22:

All documents referring or relating to a restriction, limitation or change in the manner of use of Petitioner's Mark.

RESPONSE 22: There are none.

DOCUMENT REQUEST NO. 23:

All documents comprising, referring or relating to an agreement, arrangement or other understanding (including but not limited to licenses and joint venture agreements) with any other person or company concerning the use of Petitioner's Mark.

RESPONSE 23: There are none

DOCUMENT REQUEST NO. 24:

All documents referring or relating to any objection made by Petitioner to the use, or application for registration or registration of any trade name, trademark or service mark on the basis of its alleged similarity to Petitioner's Mark and any ensuing response or negotiations.

RESPONSE 24: There are none.

DOCUMENT REQUEST NO. 25:

All documents referring to, relating to, or comprising an objection by any person to Petitioner's use, application for registration or registration of Petitioner's Mark and any response thereto.

RESPONSE 25: There are none.

DOCUMENT REQUEST NO. 26:

All documents referring or relating to any survey, poll or similar investigation that has been conducted by or on behalf of Petitioner relating to the likelihood of confusion between Petitioner's Mark and Registrant's Mark.

RESPONSE 26: There are none.

DOCUMENT REQUEST NO. 27:

All documents which relate in any way to any survey, analysis or other investigation ~~which concerns the recognition or awareness of Petitioner's Mark by purchasers, customers~~ and/or the trade.

RESPONSE 27: There are none.

DOCUMENT REQUEST NO. 28:

All documents relating to the document retention policy of Petitioner.

RESPONSE 28: There are none.

DOCUMENT REQUEST NO. 29:

All exhibits Petitioner intends to use in connection with these proceedings.

RESPONSE 29: There are none, yet identified by Petitioner.

DOCUMENT REQUEST NO. 30:

Documents sufficient to show the current corporate structure of Petitioner, including the identity of all of its officers and directors, its organizational units, and any decision-making hierarchy or hierarchies.

RESPONSE 30: See objection and response to Interrogatory 1.

DOCUMENT REQUEST NO. 31:

All documents relating to Petitioner's policies or practices concerning the receiving, handling, archiving, or storing of consumer communications.

RESPONSE 31: There are none.

(DOCUMENT REQUEST NO. 32:

All documents relating to all marketing plans, sales strategies, or business objectives that relate to, concern, or reference Petitioner's Mark, the goods or services sold under Petitioner's Mark, or persons to whom the goods or services are advertised, promoted or sold.

RESPONSE 32: There are none.

DOCUMENT REQUEST NO. 33:

All documents that reflect or describe Petitioner's policies or practices as to the policing of its trademark so as to protect proprietary rights Petitioner may have or claim in its Mark.

RESPONSE 33: There are none.

(DOCUMENT REQUEST NO. 34:

All documents that reflect or describe Petitioner's policies as to the policing of its trademarks so as not to infringe upon the rights of others.

RESPONSE 34: There are none.

DOCUMENT REQUEST NO. 35:

All documents, other than those produced in response to previous requests for production, referring or relating to Petitioner's Mark or Registrant's Mark.

RESPONSE 35: Petitioner objects to this request as being too broad and vague.

The undersigned being hereby warned that willful false statements and the like so made are punishable by fine or imprisonment, or both, under 18 U.S.C. 1001, and that such willful false statements may jeopardize the validity of the application or any resulting registration, ~~declares that he/she is properly authorized to execute the foregoing responses on behalf of the~~ applicant; he believes all statements made of his/her own knowledge are true and all statements made on information and belief are believed to be true.

Bradley O. Brown
Signature

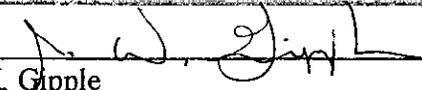
Bradley O. Brown
Name

1/24/2002
Date

J.W. Gipple
GIPPLE & HALE
(703) 448-1770 Ext. 302
P. O. Box 40513
Washington, D.C. 20016
Attorney Ref.: Z-1604

CERTIFICATE OF SERVICE

I hereby certify that the foregoing **PETITIONER'S RESPONSES TO REGISTRANT'S REQUESTS FOR PRODUCTION** are being served on Anita Nesser, Counsel for Respondent, BAKER BOTTS, LLP, 2001 Ross Avenue, Suite 600, Dallas, Texas 75201-2980, by first class mail, postage prepaid, this 8th day of February, 2002.



J.W. Gipple



IN THE UNITED STATES PATENT AND TRADEMARK OFFICE
BEFORE THE TRADEMARK TRIAL AND APPEAL BOARD

BELL, INC.

Petitioner

v.

BELL PACKAGING CORP.

Respondent

*

*

*

*

Cancellation No. 31904

DEPOSITION
EXHIBIT

10

**PETITIONER'S RESPONSES TO REGISTRANT'S
FIRST SET OF REQUESTS FOR ADMISSIONS**

REQUEST TO ADMIT NO. 1:

Admit that Exhibit A attached hereto is a true and correct copy of a webpage from Petitioner's website showing representative samples of Petitioner's LXE (or "Letter Express Envelope") products.

REQUEST TO ADMIT NO. 2:

Admit that Exhibit B attached hereto is a true and correct copy of a webpage from Petitioner's website showing representative samples from Petitioner's "Mailer Products" line.

REQUEST TO ADMIT NO. 3:

Admit that Exhibit C attached hereto is a true and correct copy of a webpage from Petitioner's website showing representative samples from Petitioner's "General Purpose Folding Carton" product line.

REQUEST TO ADMIT NO. 4:

Admit that Exhibit D attached hereto is a true and correct copy of a webpage from Petitioner's website showing representative samples from Petitioner's "Clamshell" product line.

REQUEST TO ADMIT NO. 5:

Admit that Exhibit E attached hereto is a true and correct copy of a webpage from Petitioner's website entitled "History."

REQUEST TO ADMIT NO. 6:

Admit that Exhibit F attached hereto is a true and correct copy of a webpage from Petitioner's website entitled "Our Process."

REQUEST TO ADMIT NO. 7:

Admit that a variety of trademarks are used on Petitioner's LXE (or "Letter Express Envelope") products.

1 through 7: Admitted.

REQUEST TO ADMIT NO. 8:

Admit that the trademark BELL is not used on Petitioner's LXE (or "Letter Express Envelope") products.

8. Not admitted.

REQUEST TO ADMIT NO. 9:

Admit that a variety of trademarks are used on Petitioner's "Mailer Products" line.

9. Admitted.

REQUEST TO ADMIT NO. 10:

Admit that the trademark BELL is not used on any goods in Petitioner's "Mailer Products" line.

10. Not admitted.

REQUEST TO ADMIT NO. 11:

Admit that a variety of trademarks are used on Petitioner's "General Purpose Folding Carton" product line.

11. Admitted.

REQUEST TO ADMIT NO. 12:

Admit that the trademark BELL is not used on Petitioner's "General Purpose Folding Carton" product line.

12. Not admitted.

REQUEST TO ADMIT NO. 13:

Admit that a variety of trademarks are used on Petitioner's "Clamshell" product line.

13. Admitted.

REQUEST TO ADMIT NO. 14:

Admit that the trademark BELL is not used on Petitioner's "Clamshell" product line.

REQUEST TO ADMIT NO. 15:

Admit that Petitioner does not use the mark BELL on any goods whatsoever in interstate commerce in the United States.

REQUEST TO ADMIT NO. 16:

Admit that Petitioner only uses BELL INCORPORATED as a trade name to identify the corporation Bell Incorporated, formerly known as Bell Paper Box, Inc.

REQUEST TO ADMIT NO. 17:

Admit that Petitioner's goods are not advertised or sold in the same channels of trade as Registrant's goods.

REQUEST TO ADMIT NO. 18:

Admit that Registrant's goods and Petitioner's goods are neither related in any manner nor marketed under circumstances such that they are likely to be encountered by the same persons under circumstances that would give rise, because of the marks used thereon, to the mistaken belief that they originate from or are in some way associated with the same producer.

14 through 18: Not admitted.

The undersigned being hereby warned that willful false statements and the like so made are punishable by fine or imprisonment, or both, under 18 U.S.C. 1001, and that such willful ~~false statements may jeopardize the validity of the application or any resulting registration,~~

declares that he/she is properly authorized to execute the foregoing responses on behalf of the applicant; he believes all statements made of his/her own knowledge are true and all statements made on information and belief are believed to be true.

Bradley O. Brown
Signature

Bradley O. Brown
Name

1/24/2002
Date

J.W. Gipple
GIPPLE & HALE
(703) 448-1770 Ext. 302
P. O. Box 40513
Washington, D.C. 20016
Attorney Ref.: Z-1604

CERTIFICATE OF SERVICE

I hereby certify that the foregoing **PETITIONER'S RESPONSES TO REGISTRANT'S FIRST SET OF REQUESTS FOR ADMISSIONS** are being served on Anita Nesser, Counsel for Respondent, BAKER BOTTS, LLP, 2001 Ross Avenue, Suite 600, Dallas, Texas 75201-2980, by first class mail, postage prepaid, this 8th day of February, 2002.

J.W. Gipple





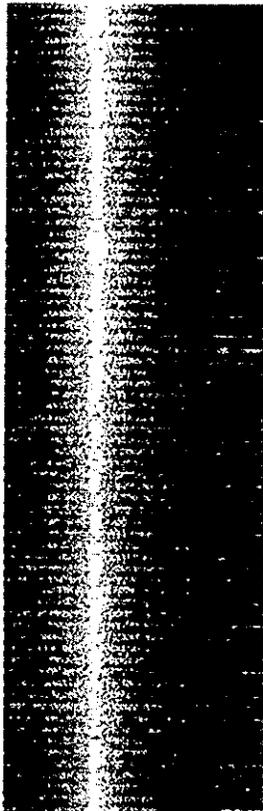


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Home

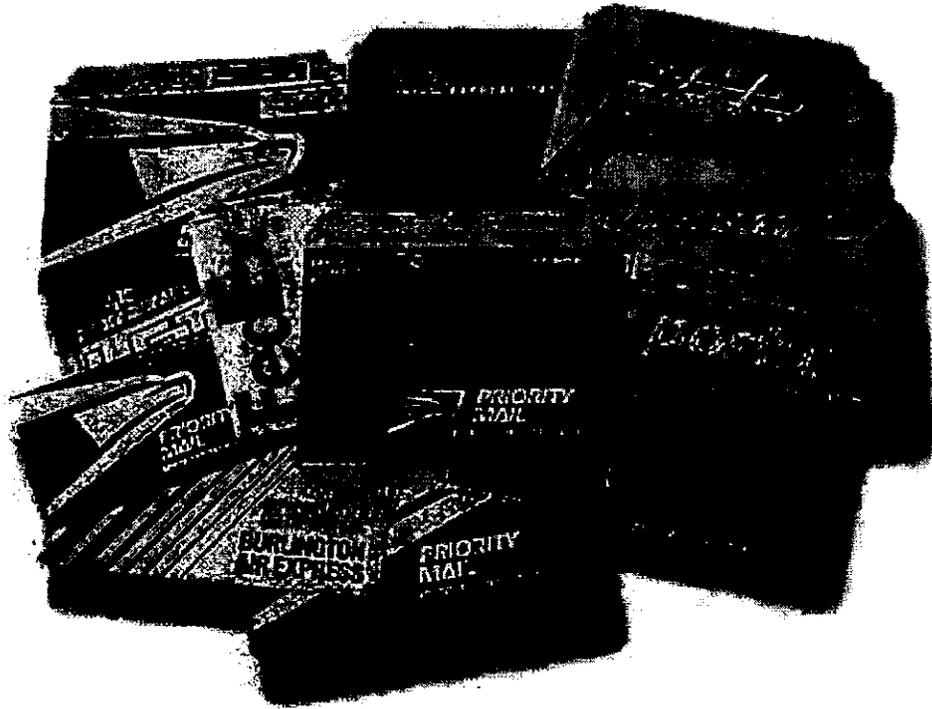


LXE

Mailers

General

Clamshells





LXE

Mailers

General

Clamshells

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[Mailers](#)

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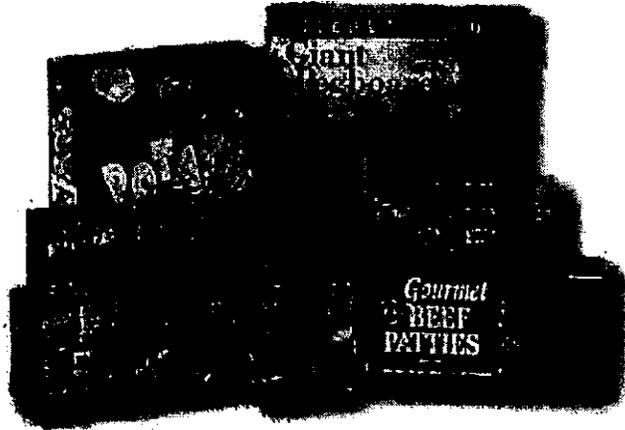
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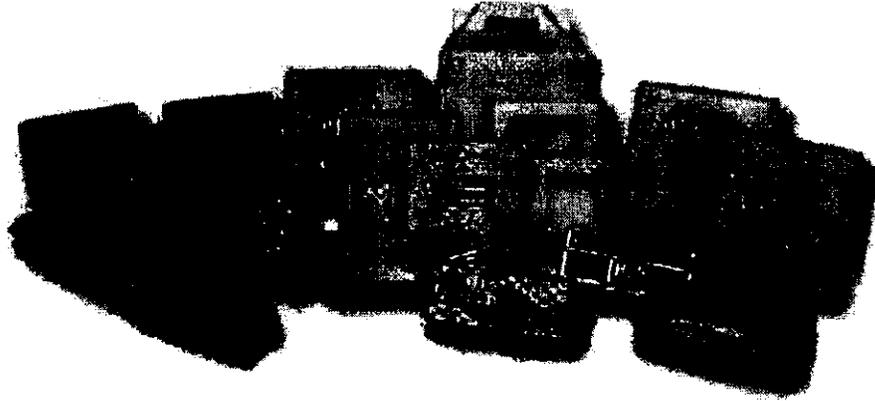
[Clamshells](#)

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Product Lines

Certifications

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History

Bell Incorporated is an independently owned packaging company which designs and manufactures packaging for many markets, including: food packaging, retail consumer goods, mailers (technology & direct mail), LXE overnight envelopes, convenience food packaging, and wholesale meat processing.

BELL began in 1920 as a producer of rigid boxes for the confectionery and retail markets. Today, Bell Incorporated features a 19,000 square foot just-in-time manufacturing facility, supported by a 145+ person team of dedicated employees whose key job is providing value for our domestic and international clients.

Our manufacturing facilities and technologically advanced equipment operating 24 hours a day, 7 days a week, have the turnkey capabilities to take your project from concept to completion. And with over 80 years in the packaging industry, we have the experience to make the process simple and cost-efficient for you.

Our performance is proven. We deliver on our packaging promises. We offer a total capacity exceeding 800,000,000 pieces annually. That puts us in the top 10% of approximately 200 independent converters in the U.S.

We have not lost our focus on our customers! In a recent five-year period, we maintained a customer retention rate of more than 95%.

We've developed the resources and experience we need to provide cost-effective manufacturing and direct and just-in-time distribution according to the needs of our clients.

All so that we can offer shorter lead times, competitive pricing and our commitment to building a long-term relationship with you. *(please see our Mission Statement)*

Location

Located at the intersection of two major interstate highways and with excellent working relationships with several major

common carriers and truckload carriers, BELL can ship to meet your schedule. We even have the capabilities to ship and receive via rail. If temporary staging is what your project requires, we can administer that, too.

Bell Incorporated is located at

1411 N. D Avenue, Sioux Falls, SD 57104



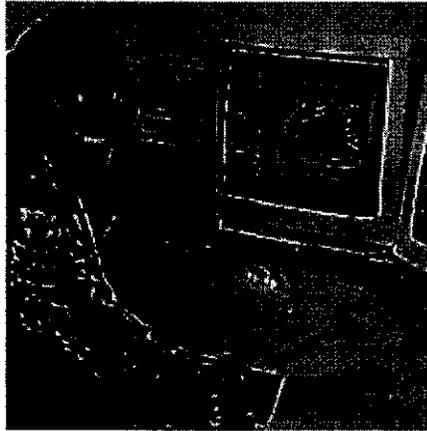
Product Lines

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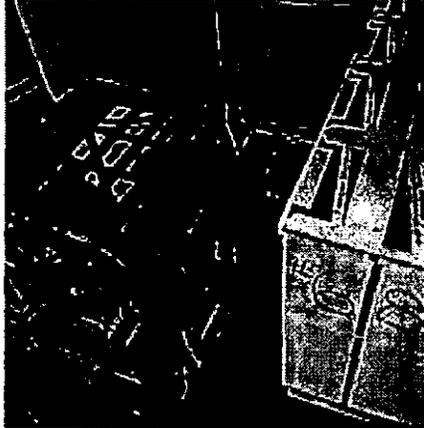
We offer graphic designers and design engineers to help create your customer packaging.

Our structural design department provides research and development assistance on new product introductions. We hold numerous patents for unique package designs.



Whether handling films and proofs or running automated platemaking functions, our prepress team uses a state-of-the-art checkpoint system to ensure excellent quality and cost efficiency in your project.

On-site sales and in-house service staff facilitate your project's development with online inquiries, inventory, ordering, WIP reports and follow up.



Our 75,000 square foot warehouse and distribution center allows us to provide efficient staging and shipping and our central U.S. location at the intersection of two major interstate highways helps us to ship cost-effectively across the U.S.



EXH. F

 **BELL**™
INCORPORATED
Proven Packaging Performance



*Proven
Packaging
Performance*



ISO 9001
CERTIFIED

qib Superior
Rating



BELL can take your packaging from concept through production and printing to warehousing and delivery – all from one company. We're an independent converter, with over 150 employees who take ownership and responsibility for your project.

We Build Our Pack

Our team-oriented approach to planning, manufacturing and service maximizes our greatest resource – our people. We draw from the knowledge and experience of our trained professionals and employee teams to provide unmatched quality in everything we do.

Our manufacturing facilities (190,000 total square feet) and technologically advanced equipment operating 24 hours a day, 7 days a week, have the turnkey capabilities to take your project from concept to completion. And with over 80 years in the packaging industry, we have the experience to make the process simple and cost-efficient for you.

Our performance is proven. We offer a total capacity exceeding 800,000,000 pieces annually. That puts us in the top 10% of approximately 200 independent converters in the U.S. But we haven't lost our focus on our customers. In a recent five-year period, we maintained a customer retention rate of more than 95 percent.

We deliver on our packaging promises. We've developed the resources and experience we need to provide cost-effective manufacturing and direct and just-in-time distribution according to the needs of our clients.

All so that we can offer shorter lead times, competitive pricing and our commitment to building a long-term relationship with you.



aging Around Your Needs

Located at the intersection of two major interstate highways and with excellent working relationships with several major common carriers and truckload carriers, BELL can ship to meet your schedule. We even have capabilities to ship and receive via rail. If temporary staging is what your project requires, we can administer that, too.



We offer graphic designers and design engineers to help create your custom packaging.



Our structural design department provides research and development assistance on new product introductions. We hold numerous patents for unique package designs.



Whether handling films and proofs or running automated platemaking functions, our prepress team uses a state-of-the-art checkpoint system to ensure excellent quality and cost efficiency in your project.



On-site sales and in-house service staff facilitate your project's development with online inquiries, inventory, ordering, WIP reports and follow up.



Our 75,000 square foot warehouse and distribution center allows us to provide efficient staging and shipping and our central U.S. location at the intersection of two major interstate highways helps us to ship cost-effectively across the U.



"The business professionalism shown in this past year is very heartwarming and reassuring. In my 38 years in the printing industry I must say your firm ranks among the very top in the thousands of firms I have dealt with."

"We put our trust in your sales representative and your company... the effort put forward in all areas of quality, service and delivery times was exceptional."

"I have found Bell's customer service to be the best I have ever encountered. Their dedication, knowledge, and follow through are exceptional, a service that I have found I can rely on in any situation. They are always looking for new ways to improve their service to us based on our changing needs."

BELL serves packaging needs in many markets:

- Food Packaging
- Retail Consumer Goods
- Mailers – Technology and Direct Mail
- LXE Overnight Envelopes
- Convenience Food Packaging
- Wholesale Meat Processing



Conham
EXHIBIT NO. 1
6/2/03
J. CONNELLY

CALL 1-800-222-1811 FOR PICKUP OR TRACKING OF ALL YOUR PACKAGES

Please Rush to Addressee

EXTREMELY URGENT

FLAT RATE ENVELOPE

FLAT RATE POSTAGE
REGARDLESS OF WEIGHT
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Put To Open

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FLAT RATE POSTAGE
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**EXPRESS
MAIL**

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Crahan
EXHIBIT NO. 1A
6/2
J. CONNELLY

TO EXPOSE ADHESIVE REMOVE LINER TO EXPOSE ADHESIVE REMOVE LINER

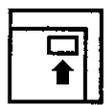
FLAT RATE



www.usps.com

HOW TO USE:

-  **1. COMPLETE LABEL** *Type or print required information in customer block.*

-  **2. PAYMENT METHOD** *Affix postage or meter strip to area indicated in upper right hand corner of envelope. For EMCA or government agency, fill in account number on label.*

-  **3. ATTACH LABEL** *Remove label backing and adhere over these instructions. Be sure to remove the Express Mail number from the backing and retain for your records.*

-  **4. DROP OFF/PICK UP** *Call 1-800-222-1811 for our convenient pick-up service (one low fee no matter how many pieces) or drop off your Express Mail package at a post office, or an Express Mail box.*

The efficient FLAT RATE ENVELOPE. You don't have to weigh the envelope... Just pack all your correspondence and documents inside and pay only the Express Mail FLAT RATE postage. Some restrictions apply. **We Deliver.**

Call 1-800-PICK-UPS (1-800-742-5877) or visit our Web site at www.ups.com

LETTER
NEXT DAY AIR®



NEXT DAY AIR®

LETTER

Also use for your UPS Worldwide Express shipments
EXTREMELY URGENT

Corahan
EXHIBIT NO. 18
4/12/03
J. CONNELLY

Nutrition Facts

Serving Size: 2 Tbsp. (33g) Unpopped,
(Makes 4 Cups Popped)
Servings Per Bag: 3 (About 12 Cups Popped)

Amount/Serving		As Popped/2 Tbsp. 1 Cup Popped	
	Unpopped		%DV*
Calories	150	35	
Calories from Fat	90	20	
Total Fat 10g	16%	2.5g	4%
Sat. Fat 3g	16%	0.5g	4%
Cholest. 0mg	0%	0mg	0%
Sodium 390mg	16%	70mg	3%
Total Carb. 16g	5%	4g	1%
Dietary Fiber 5g	18%	0g	2%
Sugars 0g		0g	
Protein 2g		0g	
Vitamin A	0%		0%
Vitamin C	0%		0%
Calcium	0%		0%
Iron	4%		0%

*Percent Daily Values are based on a 2,000 calorie diet. Your daily values may be higher or lower depending on your calorie needs:

	Calories	2,000	2,500
Total Fat	less than	65g	80g
Sat. Fat	less than	20g	25g
Cholesterol	less than	300mg	300mg
Sodium	less than	2,400mg	2,400mg
Total Carbohydrate		300g	375g
Dietary Fiber		25g	30g

When you want pop corn, you gotta have Butter-licious.



When you dream of munching that fluffy, butter-rich snack...

long for that irresistible aroma... crave that luscious, savory, if's gotta be JOLLY TIME Butter-licious!

Microwave Pop Corn!

Not your ordinary butter pop corn - it tastes real!

it tastes rich; it tastes totally Butter-licious.

JOLLY TIME Butter-licious Microwave Pop Corn - it's the way pop corn's gotta be.



NEW

DEEPER DISH

Graham
EXHIBIT NO. 1E
4/2/03
J. CONNELLY



© 2003 Papa Murphy's International, Inc.

For pizzera... look deeper

Now

DEEPER DISH

Take 'N' Bake Pizza

Bake it up in 5 easy steps!



1 Preheat oven to 375°



2 Remove the wrap and place pizza (in its baking pan) on the center rack of oven. For a crispier crust, leave pizza in baking pan and place on a cookie sheet.



3 One Pizza: Bake approximately 25-30 minutes.
Two Pizzas: Bake on same rack approximately 30-35 minutes.



4 Remove from oven when crust is a dark golden brown.

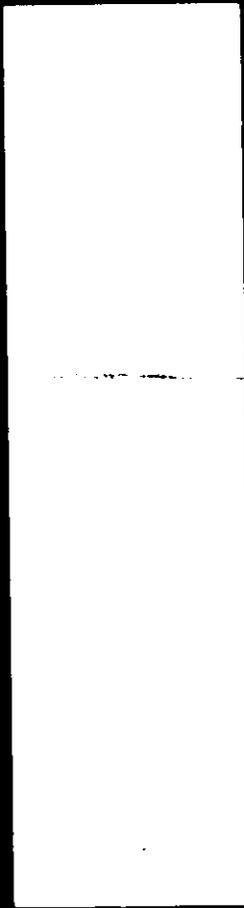


5 Cool for five minutes, remove from pan, cut and enjoy!

Shaggy's hidden...
mozzarella...
look deeper...
from...
only...
cl

JOHN MORRELL

JOHN MORRELL®



J. Connelly
EXHIBIT NO. *17*
2/17/05
J. CONNELLY

895020

JOHN MORRELL

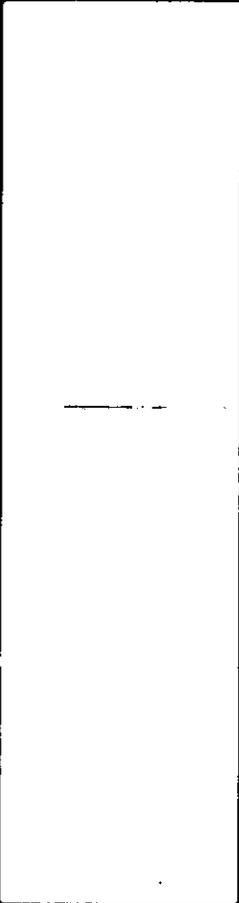


06-899-10A

ID: J041202BF

JOHN MORRELL

JOHN MORRELL®



U.S. PATENTED
REGISTERED TRADEMARK OF
JOHN MORRELL & COMPANY

Condon
EXHIBIT NO. 16
1/1/05
J. CONNELLY



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JOHN MORRELL



800-422-82

10:30 PM 10/1

2



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FLAT RATE POSTAGE REGARDLESS OF WEIGHT
DOMESTIC USE ONLY

Robert
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4/17/11
J. CONNELLEY

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CAFE
TM

**HOT 'N'
FRESH!**

Freshness Guaranteed or Your Money Back!

Corahan
EXHIBIT NO. LK
46263
J. CONNELLY

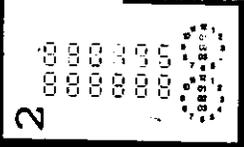
Fresh Frank's

HOT 'N' FRESH!

Freshness You Can Taste!

CONOCO

EX



2

One quick pull closes the bag.

The shut for extra security.

Lift by the drawstrings for easier carrying.

RUFFIES SURE SAK DRAWSTRING

TALL KITCHEN BAGS

WHY PAY MORE WHEN RUFFIES SURE SAK DOES THE JOB BETTER?

Ruffies Sure SAK Tall Kitchen Bags are specially formulated to carry heavier loads. And now, Sure SAK features the convenience of a drawstring closure. No more searching for twist ties—just one quick pull closes the bag. What's more, Sure SAK Drawstring Tall Kitchen Bags cost much less than other leading brands. That's why Sure SAK is America's best buy in Tall Kitchen Bags.



RUFFIES SURE SAK DRAWSTRING

22 BAGS
2 FT. X 2 FT. 3 3/8 IN. (61cm x 70cm)
FITS UP TO 13 GAL. (49L) CANS
TALL KITCHEN BAGS

NOW with EXTRA STRONG DRAWSTRING

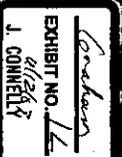
RUFFIES SURE SAK DRAWSTRING

TALL KITCHEN BAGS
2 FT. X 2 FT. 3 3/8 IN. (61cm x 70cm)
FITS UP TO 13 GAL. (49L) CANS

SUPER LOW PRICE \$2

RUFFIES SURE SAK DRAWSTRING

22 BAGS TALL KITCHEN BAGS
2 FT. X 2 FT. 3 3/8 IN. (61cm x 70cm)
FITS UP TO 13 GAL. (49L) CANS



**RUFFIES
SURE SAK
DRAWSTRING**



**TALL
KITCHEN
BAGS**

tyco / *Plastics & Adhesives*
Tyco Plastics LP
Minneapolis, MN 55431
© 2000

CAUTION
Plastic bags can cause asphyxiation.
Keep this product and all plastic bags
away from babies and children. Do not
permit children to play with them and
do not use them in cribs, beds, carriages
or playpens.

**LOW
PRICE**
2
\$
SUPER

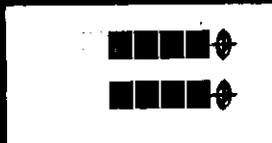
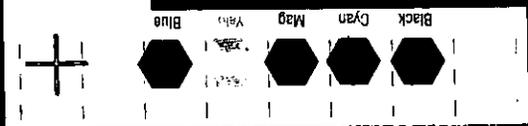
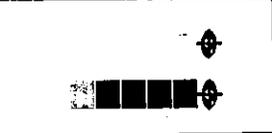
NOW
with
**EXTRA STRONG
DRAWSTRING**

**RUFFIES
SURE SAK
DRAWSTRING**



13
Gallon

22" TALL KITCHEN BAGS
24" X 21" X 18" IN. OPEN X 10"
FITS UP TO 13 GALLON



ID:WPL106.H

3 030085



large trash

15 bags with twist ties

33 gallon size (125 L)

2ft 9in x 3ft 4in (84 cm x 1.02 m)
9 mil (23 µm)

Great Value

large trash

15 bags with twist ties

15 BAGS 33 gallon size

large trash

15 bags with twist ties

15 BAGS

33 gallon size

2 ft 9 in x 3 ft 4 in (84 cm x 1.02 m) .9 mil (23 µm)

TEAR RESISTANT FORMULA

TEAR RESISTANT FORMULA

EXHIBIT NO. 114
6/20/03
J. CONNELLY

Great Value

Great Value

WPL106.B

large trash

15 bags with twist ties

33 gallon size (125 L)

2ft 9in x 3ft 4in (84 cm x 1.02 m)
9 mil (23 µm)

Great Value

large trash 15 bags with twist ties

Because Great Value Trash Bags use thicker, extra strong plastic, they have better tear and puncture resistance than national brands.

For tips, ideas or comments, please write to: Great Value, P.O. Box 952, Bentonville, AR 72713-0952. Or call toll-free at 1-888-587-7420.

	TEAR RESISTANCE	PUNCTURE RESISTANCE
200	=====	=====
225	=====	=====
190	=====	=====
100	=====	=====
50	=====	=====
0	=====	=====

GREAT VALUE NATIONAL BRANDS
 GREAT VALUE NATIONAL BRANDS
 American Society for Testing and Materials D1922 and D-1709

33 gallon size (125 L)

2 ft 9 in x 3 ft 4 in (84 cm x 102 cm) .9 mil (23 µm)



WPL08

CAUTION: PLASTIC BAGS CAN CAUSE SUFFOCATION, CHOKING, ASPIRATION AND OTHER INJURIES. KEEP BAGS FROM CHILDREN. DO NOT PERMIT CHILDREN TO PLAY WITH THEM AND DO NOT USE THEM IN CRIES, BEDS, CARRIAGES OR PLAYPENS.

MADE FROM 100% RECYCLED POLYPROPYLENE. POST-CONSUMER WASTE.

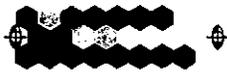


MARKETED BY WAL-MART STORES, INC. BENTONVILLE, AR 72716 1999

large trash 15 bags with twist ties

33 gallon size (125 L)

2 ft 9 in x 3 ft 4 in (84 cm x 102 cm) .9 mil (23 µm)



Great Value

1 0 3 0 2 8 8

MADE IN U.S.A.
 For The Very Best in Ramen Noodle Soup,
 Cup Noodles®.
 Do not purchase if cup is open or torn.
 Careless Product in hot, please handle with care.
 Microwave Directions: See lid for details.
 1 - Put back in down the
 Recommended Cooking Directions
 2 - Chop lid and mix with 1 minute.
 3 - Stir well and enjoy.

SALSA PICANTE CHICKEN FLAVOR
 Recommended Cooking Directions
 1 - Put back in down the
 Recommended Cooking Directions
 2 - Chop lid and mix with 1 minute.
 3 - Stir well and enjoy.

Nutrition Facts
 Serving Size 1 container (84g)
 Amount Per Serving

Calories 290	Calories from Fat 120
% Daily Value*	
Total Fat 13g	20%
Saturated Fat 7g	35%
Cholesterol less than 5mg	2%
Sodium 1250mg	52%
Total Carbohydrate 37g	12%
Dietary Fiber 5g	20%
Sugars 2g	
Protein 6g	
Vitamin A 0%	Vitamin C 0%
Calcium 2%	Iron 40%

*Percent Daily Values are based on a diet of other people's secrets.
 †Percent Daily Values are based on a diet of other people's secrets.
 ‡Percent Daily Values are based on a diet of other people's secrets.



SALSA PICANTE CHICKEN Flavor



RAMEN NOODLE SOUP



SALSA PICANTE CHICKEN Flavor



RAMEN NOODLE SOUP

NET WT. 2.25 OZ (64g)

Ready in 3 Minutes



7 0662 03103

EXHIBIT NO. *LN*

Alia

J. CONNELLY

0-00100-0-00
 10:28103-2US

POSTAGE
REQUIRED

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Proven Packaging Performance

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Telephone: 605.332.6721 • Fax: 605.336.7992

Grubers
EXHIBIT NO. 3
7/18/03
J. CONNELLY

Proven Packaging Performance

BELLYTM
INCORPORATED

Connelly
EXHIBIT NO. 2A
Connelly
J. CONNELLY

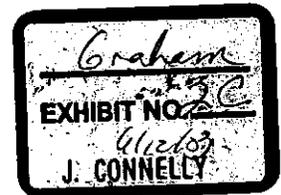


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BEVELL

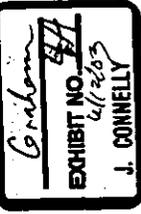
INCORPORATED

Proven Packaging Performance

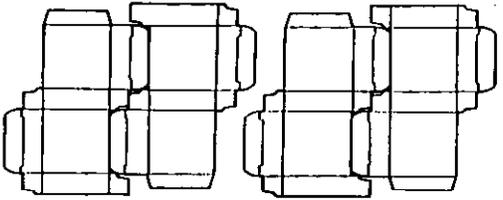
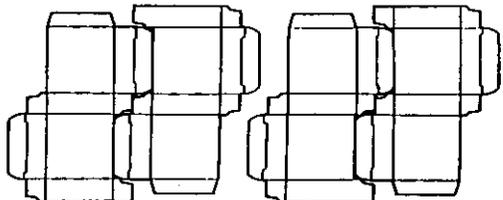
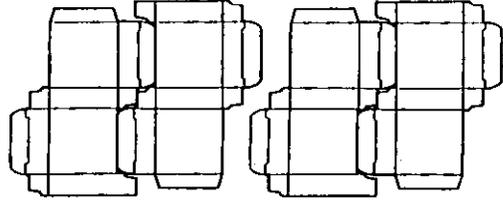
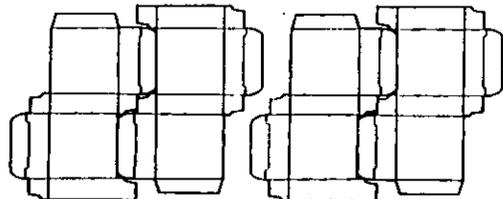
1411 D Avenue • Sioux Falls, SD 57104



Crabon
EXHIBIT NO. *2E*
4/15/83
J. CONNELLY



BELL PAPER BOX INC.



The Packaging Specialists

For further information call:
BELL PAPER BOX INC.
PHONE 1-(605) 332-6721
and a representative will contact you

Who does it!

People

We've told you about our plant, our facilities and our equipment. Now let us introduce our most valuable asset — our people.

Our people are midwesterners and they have real pride in some basic values: hard work, dedication, a desire to "go that extra mile." We base every day's work schedule on responsiveness to our customer's needs — even when those needs are sudden and unexpected.

Bell Paper Box has tripled our number of plant employees in the last four years. Like all companies we hire people based on skill and experience — and then we look for something more — enthusiasm — a spark, an energy that won't quit until the job is finished.

In a complex industry our employees simply want to give you a good value for your money.

It's because of these exceptional people that we can offer you excellence — every day, on every job.

Management

Management at Bell Paper Box means making decisions — relocation, expansion, equipment purchases, addition of personnel. And there are daily decisions — inventory, pricing, production, scheduling. We look at what we've accomplished in the past 10 years and we know our decisions have been good ones.

Because we've been able to make our own business grow, we're confident in offering to put our abilities to work for you. You can count on us to help you make the right packaging decisions for your firm.

Graphic Design Service

There's more to packaging than strength and efficiency. Packaging is a visual art.

Colors, lettering, lines and illustrations — the blend is so subtle, but so important. Your package represents you.

Bell Paper Box has recently added a Graphic Design Department to help give your packaging creative impact. From structural design to original art, we'll help you translate your concepts into a finished art form. We will custom design a package that will reflect your firm's high standards.

With the addition of our in-house Design Department, we offer you complete service — from concept through design and development to finished product — a product that will represent you well.

Die Cutting and Scoring The cut of a box is essential to its performance. We maintain precise accuracy by using state-of-the-art equipment — computer technology and the laser have become a standard part of our industry. They assure that our cartons will perform without fail on your automatic filling and closing lines.

Scoring is accomplished with the same precision to assure easy carton assembly every time. The most modern, high-speed equipment allows us to meet production schedules as promised.



Folding and Gluing There are so many types of cartons the possibilities seem endless — reverse tuck, auto bottoms, beer trays — the list goes on and on.

To keep up with the complexities of the packaging industry we've added equipment that keeps pace with your needs. Our high-tech folding and gluing machines enable us to meet nearly any requirement. Settings are computerized.

An electronic eye monitors the folding process and simply shuts down the equipment if a carton fails to fold properly. Our shipments to you contain only cartons that are folded and glued correctly.

What we do!

Bell Paper Box produces imaginative, high-quality packaging. With excellent facilities and an excellent staff, our reputation has been built on dedication to service. And we intend to keep it that way.

But there's more to the story than that...because you are the most important member of our packaging team.

Bell Paper Box becomes a working partner with people in firms like yours. We listen, observe, ask questions — and we don't stop asking until we fully understand your needs and goals.

You see, we want you to be profitable and successful. And we know that the quality and workmanship of our packaging represents your product and your firm. With you, we work to produce labor-saving, money-making, eye-catching packaging that will give you that extra edge in the market.



How we do it!



We like to be taken for granted — our products are so reliable that most people rarely give them a second thought. Put simply, our cartons do what they're supposed to do.

An orderly work-plan in our plant lets us move jobs through efficiently. We follow a regular maintenance plan for our equipment to keep it in top running order. And our personnel have the know-how that comes from doing one thing and doing it well.

Year after year, order after order — we've learned what it takes to produce cartons of consistently high quality.

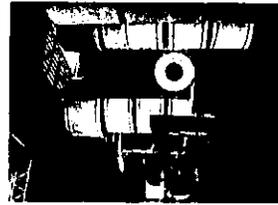


Printing: Our largest press is capable of printing five colors at one time. Presses of varying sizes accommodate our customer's diverse needs. Choosing the right press for each job keeps our production costs down — an economic advantage we pass on to you.

Our color measuring instruments and viewing conditions conform to the highest standards of the printing industry. Vibrant, accurate colors will give your packaging unmatched visual appeal.

When we do it!

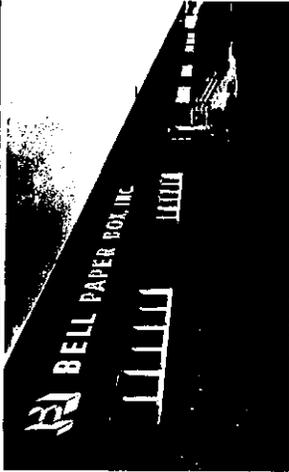
Shipping: We schedule our production machinery (changing by the day if necessary) to meet your orders. This means that besides our reputation for quality, we have the ability to quickly and efficiently respond to customer emergency requests — and always deliver on time. Following set-up, we ship 3 to 4 weeks from time of order. Shorter delivery schedules will be met to accommodate rush orders.



Where we do it!

Location: Bell Paper Box is located in Sioux Falls, South Dakota. We selected our location for accessibility. We're just minutes away from the interstate highways that link us north, south, east and west with the rest of the country. We are equipped both to ship and receive by rail.

Our central location allows us to ship anywhere in the country at very competitive freight rates.



Warehousing: We're ready to do business. Our building includes a large warehouse area for raw materials.

We warehouse 300 to 400 tons of paper board stock at all times. We also keep various weights of SBS board ranging from .009 to .022 on hand.

To keep up our inventory, we buy our stock mill direct in carload quantities and have contracted for guaranteed delivery of the highest volume of paper board at the lowest competitive price available for future use.

We even have an area for finished customer goods. We'll stock inventory for you until you're ready to take delivery.

Why we do it!



We do it for a profit. We admit we're profit-oriented. We want your business to be successful, and we have the same goal for ourselves. We intend to grow with you and we want you to grow with us.

Our business has expanded rapidly since 1975 when it came under new ownership. We've brought newer, faster, more efficient equipment into our expanded manufacturing plant. We've been able to supply our product on time, as promised, and the quality has always been excellent.

We think our combination of modern equipment and an old-fashioned work attitude makes Bell Paper Box something special. We're dedicated to offering you the very best in packaging. Our word is our bond and your satisfaction, our reward.

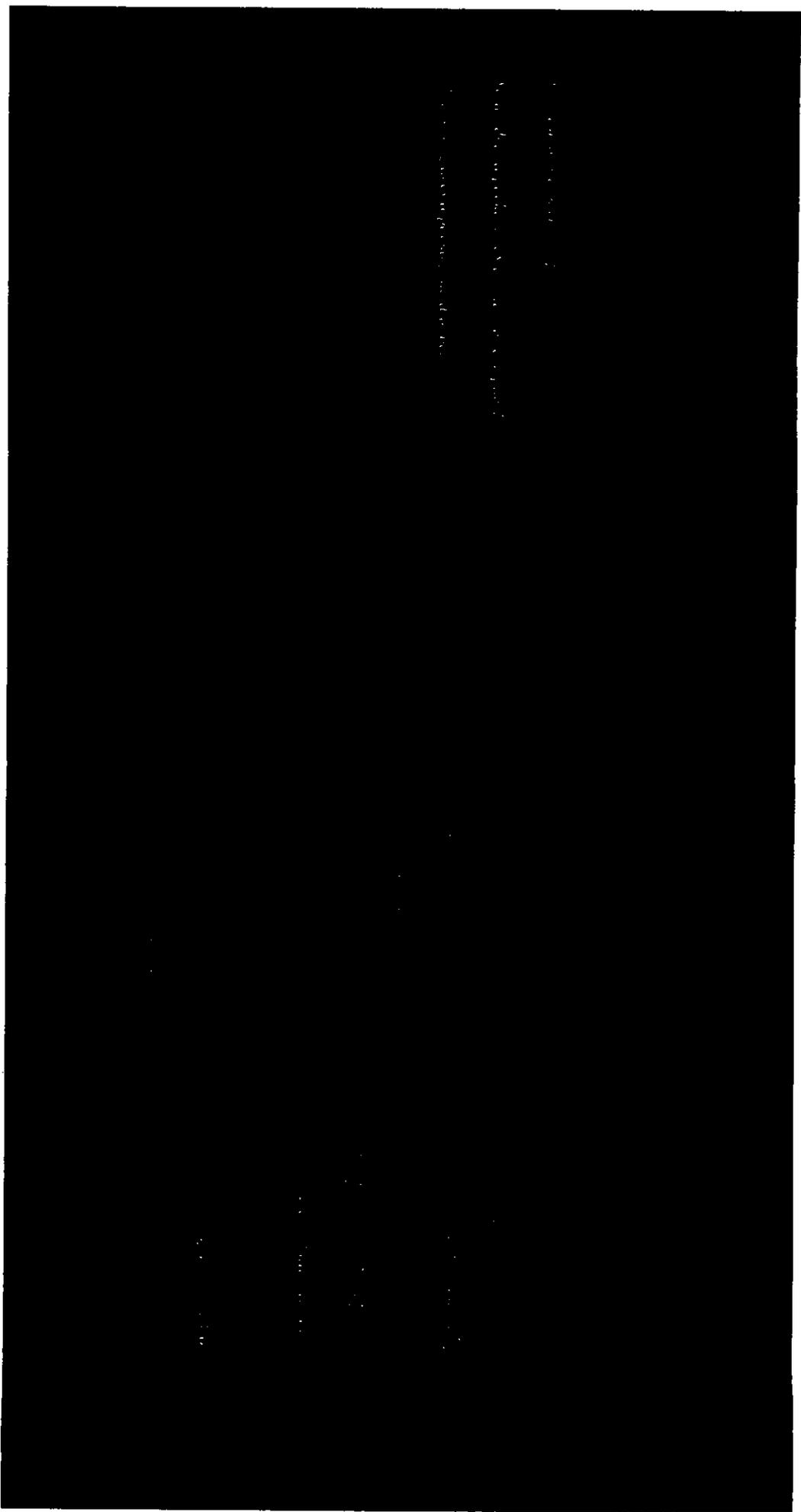
Our team wastes neither time nor money and it is for that reason we produce more, for less, than what you might expect. We remain profitable and prosperous and we invite you to prosper with us.

Mark Graham

Mark Graham, President

Manufacturers of
Folding Cartons
& Packaging

Carson
4B
EXHIBIT NO. *4B*
4/16/68
J. CONNELLY



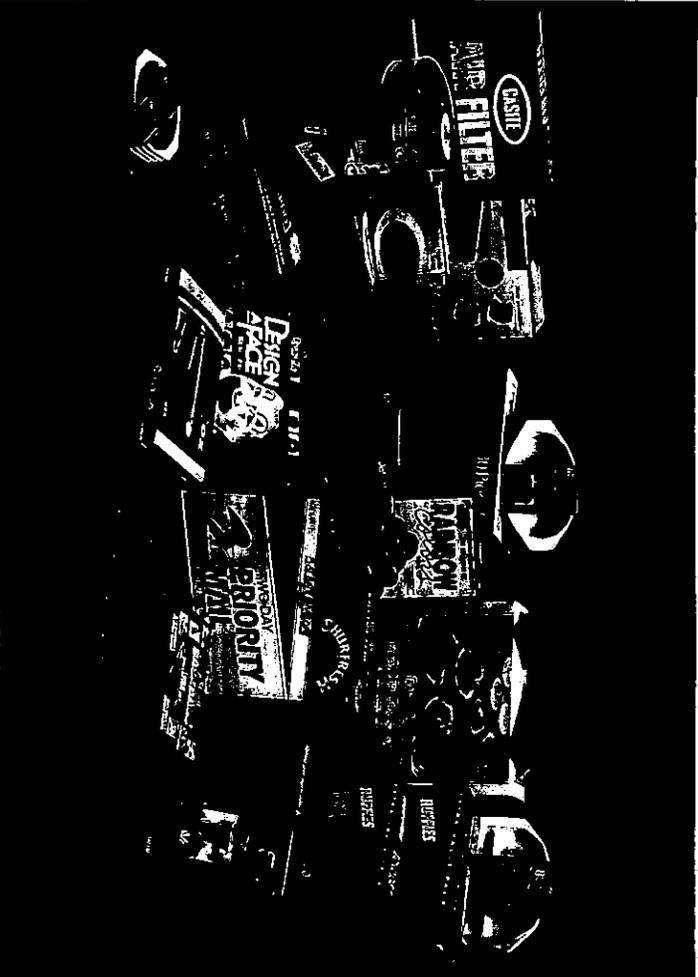


*Imaginative,
effective ways to
package your
products.*



Mark Graham
President

They say you can't judge a book by its cover. Yet every day, people judge products by their packaging. What makes a package effective? What does a package say about your company? How strong does a package need to be? At Bell Paper Box, our business is knowing the answers to these questions. Our designers and trained professionals work with you to create packaging which truly communicates. Custom designed packaging which is imaginative and impactful, long-lasting and durable. We'll take your packaging from concept straight through production and printing to delivery. And we'll complete each step with professionalism and excellence. The right packaging can enhance your product's legitimacy and appeal. It can increase your product's visibility and sales. And it can improve your company's image and stature. We're ready to put our expertise to work for you.





Look no further. We're right here in your own backyard. Our location in Sioux Falls, South Dakota plus Bell Paper Box at the nation's crossroads, the hub of the Midwest. Because we're convenient to the entire continent, you save on freight costs. And you save valuable time. We're less than a night's drive from almost anywhere in the Midwest. And seven days a week 24 hours a day, we're ready, willing and able to deliver. On the other hand, should we finish your order before you're ready for it, we'll keep it in our secure warehouse where it's available for immediate shipment. More and more, our customers want their orders fast. And Bell Paper Box continues to satisfy our customers, delivering high quality packaging products on time, within budget, and with unwavering excellence.



Don't think of
it as miles.

Think of it as
OVERNIGHT.



Our capabilities are extensive, our abilities unique. And as a result, we create innovative and exciting packaging from the very simple to most complex paper boxes. Our machinery can cut, score and strip all in one pass. We can fold and glue almost any shape or size. Our offset presses produce a varnish coating with special rub and gloss characteristics. And our aqueous coating provides additional rub and gloss resistance with no wasted time for drying. Our staff of professionals lend their skill, diligence and dedication to every aspect of your packaging, 24 hours a day, 7 days a week. At Bell Paper Box, we take pride in turning in a sterling performance, time and time again.



Innovative and cost effective packaging combined with a commitment to outstanding customer service.



Everyone's concerned with cost. But we're doing something about it. At Bell Paper Box, our strategy for saving you time and money is an integral part of our identity as a company. Virtually every aspect of our operation occurs in-house, giving us control over quality and control over costs. We start with design, where powerful packaging concepts have built-in cost-saving opportunities. Pre-press services are comprehensive and efficient, and include providing camera ready art, film processing and printing plates. Dies are made in-house for added efficiency and quality control. All cutting, scoring, folding, and gluing happens right here, as well. At every phase of manufacturing, technicians check to insure that the job is done properly. Some companies scoff at paying people to hover over the details. But we've found it results in less error, lower cost, higher quality and, most important, more satisfied customers.



*Watching approach
to saving time
and money.*



3BELY
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Archive
EXHIBIT NO. 37

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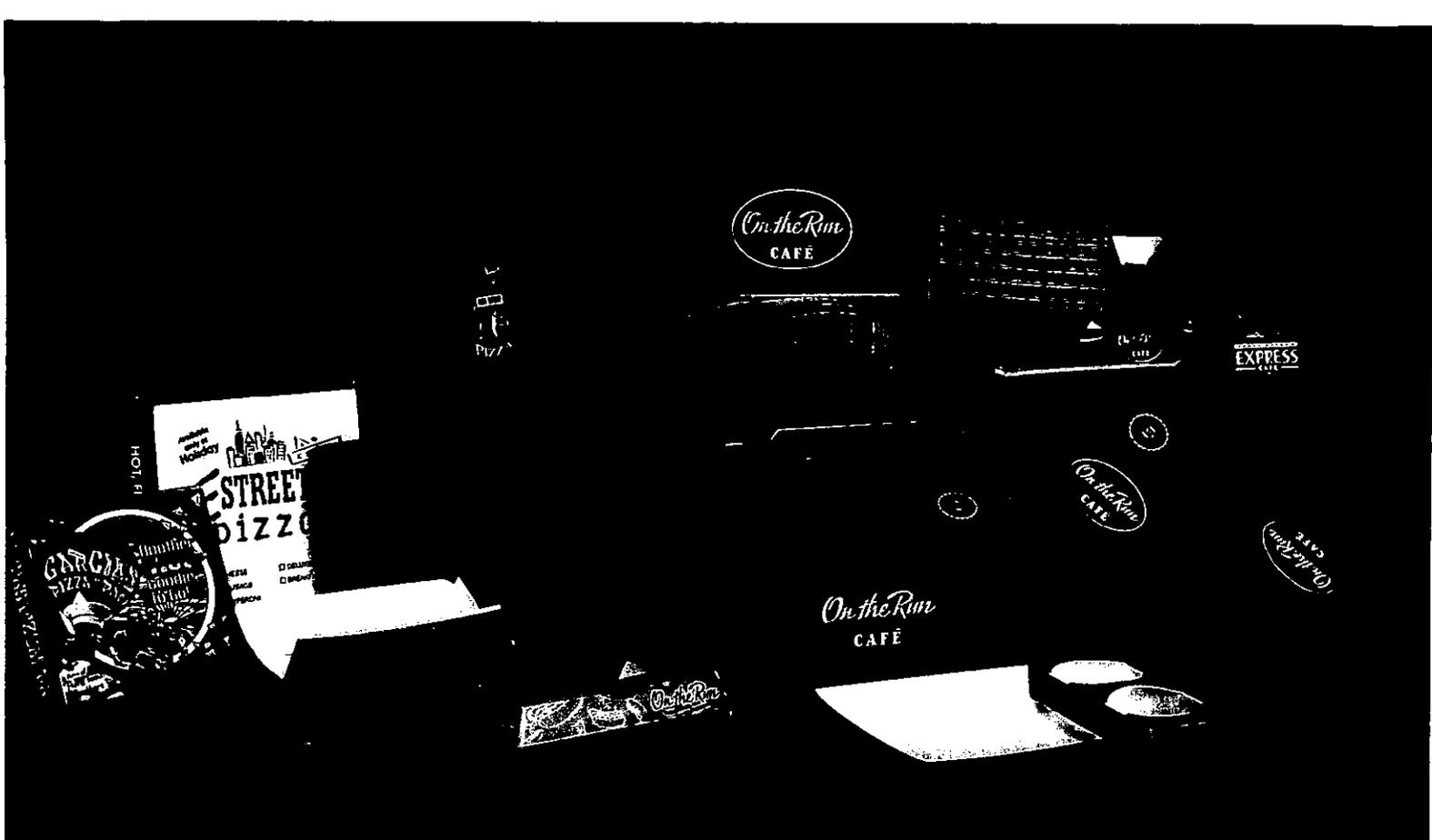
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J. CONNELLY

Proven Packaging Performance

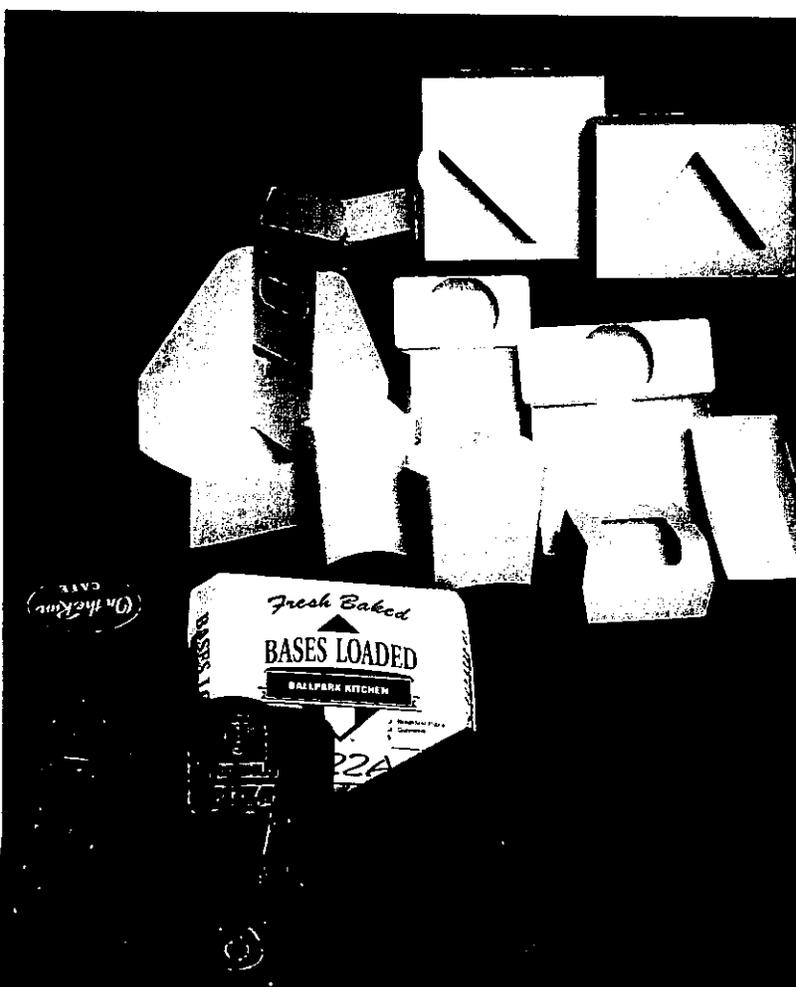


ISO 9001
CERTIFIED

Superior
qib Rating



We Build Our Packaging Around Your Needs



Whether you're building a new brand or revitalizing an old one, let Bell Incorporated's packaging do the work for you.

Let us start from scratch building an innovative design around your products' needs. Our state-of-the-art print capabilities and innovative package designs provide your products the best "On the Go" platform for consumption. Whether your packaging is displayed in a warming unit or sitting next to a roller grill, make sure it's always building your brand.

Let us help you develop packaging for your brands.



1411 D Avenue, Sioux Falls, SD 57104
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 Fax: (605) 336.7992
 www.bell-inc.com

EXHIBIT NO. 3
11/20/03
J. CONNELLY



BELL
INCORPORATED

M I S S I O N

Our mission is to achieve balanced, profitable growth by building indispensable relationships with our customers and suppliers, developing our greatest asset: our people, maturing into a more market-driven, independent converter, and continuously improving our business processes.



We invest in technology so you can invest in us.

At Bell, we use the latest equipment and systems so we have the capabilities to develop the highest quality packaging for you.

State-of-the-art printing presses

- High-speed flexo
- 26" and 32" formats
- 9-color printing
- 4-color backside printing

Rotary die cutting

- Inline rotary die cutting
- Consistency of cuts and scores throughout run
- Enhanced auto filling reliability

Finishing

- Advanced tape and tear string technology
- High speed gluing
- Window application

Industry certifications

- ISO 9001
- Superior Alb rating

ISO 9001
CERTIFIED
Superior
qjlb Rating

BELL
INCORPORATED
Proven Packaging Performance

1411 D Avenue, Sioux Falls, SD 57104
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Our performance is proven. We offer a total capacity exceeding 800,000,000 pieces annually. That puts us in the top 10% of approximately 200 independent converters in the U.S. But we haven't lost our focus on our customers. In a recent five-year period, we maintained a customer retention rate of more than 95 percent.

We deliver on our packaging promises. We've developed the resources and experience we need to provide cost-effective manufacturing and direct and just-in-time distribution according to the needs of our clients.

All so that we can offer shorter lead times, competitive pricing and our commitment to building a long-term relationship with you.

aging Around Your Needs

Located at the intersection of two major interstate highways and with excellent working relationships with several major common carriers and truckload carriers, BELL can ship to meet your schedule. We even have capabilities to ship and receive via rail. If temporary staging is what your project requires, we can administer that, too.



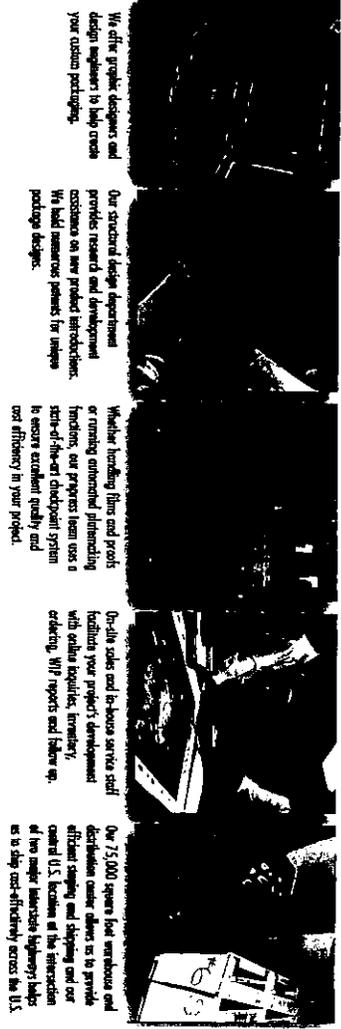
"The business professionalism shown in this past year is very heartwarming and reassuring. In my 38 years in the printing industry I must say your firm ranks among the very top in the thousands of firms I have dealt with."

"We put our trust in your sales representative and your company... the effort put forward in all areas of quality, service and delivery times was exceptional."

"I have found Bell's customer service to be the best I have ever encountered. Their dedication, knowledge, and follow through are exceptional, a service that I have found I can rely on in any situation. They are always looking for new ways to improve their service to us based on our changing needs."

BELL serves packaging needs in many markets:

- Food Packaging
- Retail Consumer Goods
- Mailers - Technology and Direct Mail
- LXE Overnight Envelopes
- Convenience Food Packaging
- Wholesale Meat Processing



We offer graphic designers and design engineers to help create your custom packaging.

Our structural design department provides research and development assistance on new product introductions. We build innovative packages for unique package designs.

Whether handling film and prints or creating innovative packaging solutions, our projects team uses a state-of-the-art checkprint system to ensure excellent quality and cost efficiency in your project.

On-site sales and in-house service staff facilitate your project's development with online inquiries, inventory, ordering, WIP reports and labor mg.

Our 75,000 square foot warehouse and distribution center allows us to provide efficient supply and shipping and our central U.S. location at the intersection of two major interstate highways helps us to ship cost-effectively across the U.S.

***Proven
Packaging
Performance***



BELL can take your packaging from concept through production and printing to warehousing and delivery – all from one company. We're an independent converter, with over 150 employees who take ownership and responsibility for your project.

We Build Our Pack

Our team-oriented approach to planning, manufacturing and service maximizes our greatest resource – our people. We draw from the knowledge and experience of our trained professionals and employee teams to provide unmatched quality in everything we do.

Our manufacturing facilities (190,000 total square feet) and technologically advanced equipment operating 24 hours a day, 7 days a week, have the turnkey capabilities to take your project from concept to completion. And with over 80 years in the packaging industry, we have the experience to make the process simple and cost-efficient for you.

COMMITTED TO EXCELLENCE



BELL PAPER BOX, Inc.

800 West Delaware Street ■ Sioux Falls, SD 57104
(605) 332-6721 ■ 800 658-3396
www.bellmark.com

BELL PAPER BOX, Inc.

800 West Delaware Street ■ Sioux Falls, SD 57104 ■ (605) 332-6721 ■ 800 658-3396



BELL PAPER BOX

INNOVATIVE
CREATIVE
RESPONSIVE

HIGH QUALITY
PRODUCT & SERVICE

FAST TURNAROUND &
COMPETITIVE PRICING

FLEXIBILITY &
RELIABILITY

EFFICIENT, JUST-IN-TIME
DISTRIBUTION

QUALITY CONTROL

STATE-OF-THE-ART CONVERSION

EXCELLENCE IN PRINTING

ESTIMATING AND PRE-PRESS SERVICES

COMMITTED TO EXCELLENCE FOR YOU!

INTRODUCING BELL PAPER BOX



WE ARE A TEAM COMMITTED TO CREATING

INDISPENSABLE RELATIONSHIPS WITH OUR

EMPLOYEES, CUSTOMERS AND SUPPLIERS

THROUGH MANUFACTURE OF QUALITY PACKAGING.

OUR "OWNERSHIP" WILL RESULT IN QUALITY,

PROFIT, GROWTH AND VALUE FOR ALL.



INTRODUCING BELL PAPER BOX



BELL PAPER BOX INC.

Introducing BELL PAPER BOX

Meet Bell Paper Box.

We are an independently owned company which designs and manufactures folding cartons, convenience food packaging and overnight letter envelopes. Our customers include domestic and international companies in a vast array of industries and markets.

Bell Paper Box began in 1920 as a producer of rigid boxes for the confectionary and retail market. Today, Bell Paper Box features a 190,000 square foot, state of the art manufacturing facility, supported by 145 + employees — all dedicated solely to providing value for our customers. Our organizational structure is based on a team approach to planning, manufacturing and customer service. Our team focus is creating value!

With Bell Paper Box, you can enjoy the simplicity and cost efficiency of having one company handle your entire package-creation process. We have the capabilities to take your packaging from concept through production and printing to warehousing and delivery, all under one roof.

Our convenient Sioux Falls, South Dakota location provides for a unique shipping advantage and cost savings and a conscientious labor force with Midwestern values and a strong work ethic. And

our company-wide commitment to excellence provides for responsive performance our customers can count on.

We look forward to working with you.

"The business professionalism shown in this past year is very heartwarming and reassuring. In my 38 years in the printing industry I must say your firm ranks among the very top in the thousands of firms I have dealt with."

"We did put our trust in your sales representative and your company...the effort put forward in all areas of quality, service and delivery times was exceptional."

"I have found Bell's customer service to be the best I have ever encountered. Their dedication, knowledge, and follow through are exceptional, a service that I have found I can rely on in any situation. They are always looking for new ways to improve their service to us based on our changing needs."



BELL PAPER BOX, Inc.

800 WEST DELAWARE STREET
SIOUX FALLS, SD 57104
(001) 605.332.6721 • 800.658.3396
www.bellmark.com

COMMITTED TO EXCELLENCE FOR YOU!



Committed TO EXCELLENCE FOR YOU!

At Bell Paper Box, we believe wholeheartedly in service that's responsive, accountable and exceptional.

JIT PRODUCTION

With Bell Paper Box, you get the product you need exactly when you need it. We're ready to respond immediately and have the flexibility to meet your timetable.

FASTER TURNAROUND

Bell Paper Box consistently provides the most responsive service and fastest turnaround.

COMPETITIVE PRICING

In many markets, Bell Paper Box is the low cost producer. Competitive pricing plus added value give customers a competitive edge.

TECHNOLOGY

State-of-the-art technologies give Bell Paper Box customers advantages in efficiency, cost savings and turnaround time. As a technology-driven company, Bell Paper Box is committed to continuous improvement of equipment, systems and team members.

EXPERIENCE

With over 50 years of experience, we're the quiet leaders of the folding carton and overnight letter industries.

INDEPENDENCE

An independently owned company, Bell Paper Box consistently outperforms its competitors. Why? It's because our team members take ownership and responsibility for your packaging. And it's because truly excellent service happens when people are conscientious, accountable and proud of their work.

FLEXIBLE AND RESPONSIVE

Customers appreciate Bell Paper Box because we're flexible, responsive and easy to work with. If you need something, we'll get it done, one way or another, and we'll work with you to accomplish your goals.

TEAMWORK

To better serve our customers, Bell Paper Box draws from the knowledge and experience of our employee teams, who create systems to monitor and improve quality and service. Through ownership and involvement in the company's daily operations, employees are highly committed to great performance for Bell Paper Box's customers.



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ESTIMATING AND PRE-PRESS SERVICES

ESC
F1
F2



Press Space Bar To See Numbers

State 1

26.817	8.713
18.717	0.000
4.672	0.000

97	0.000	
9	0.000	10.200

10.2

8.0

218: 8.0

.843: 12.2

.843: 12.2

.125: .1

10.000: .3

.125: 3.0

Estimating AND PRE-PRESS SERVICES

ESTIMATING ACCURACY & RELIABILITY

Our estimating process uses a specialized computer system to develop highly detailed estimates. Your estimate is completed quickly and accurately, with cost options clearly outlined.

GRAPHIC DESIGN

Bell Paper Box offers an experienced, knowledgeable graphics department capable of taking jobs from concept to finished piece – and of handling any portion of the job along the way. Customers send and receive files via modem, e-mail, floppy, optical, zip, removable hard drive or CD. We preflight files and make suggestions or alterations as necessary after consulting with you.

Monitors are calibrated for color accuracy with a Colortron spectrophotometer and digital proofs are provided from a color printer. Finished files are archived for the customer.

STRUCTURAL DESIGN

Linked graphic and structural design systems provide internal efficiency and cost savings for customers. Products are designed using CAD-CAM software for greater accuracy. We

can provide customers with mock-ups for evaluation prior to production. Samples are printed and cut on your substrate, so you know exactly how products function as well as appear.

Bell Paper Box also works with customers or their agencies, providing dielines on disk, reviewing digital files and ensuring that files are accurate before processing film.

We use CIMEX structural design software and a 46" x 66" DATATECH table plotter. At our structural design workstations, products are designed, sent to the plotter to cut or draw, and modemed to the diemaker to laserburn into wood.

FILM/PROOF SERVICES

The internal prepress department performs a valuable service to you. Whether handling films and proofs or running the automated platemaking functions, this great team focuses on excellence. We increase our flexibility by using quality proven outside services so each project is created just as it should be.



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EXCELLENCE IN PRINTING



Excellence IN PRINTING

At Bell Paper Box, we offer two different printing technologies so that packaging may be manufactured in the most efficient environment to best suit our customers' needs. We can also provide assistance before a project begins to help determine the most advantageous printing technology to reach your packaging goals.

LITHOGRAPHIC PRINTING

Customers receive consistent, high quality print reproductions through our large format, multi-color, sheet-fed presses. We have the ability to create packaging from a wide variety of substrates and calipers, providing unconventional options for our customers. We can meet your packaging requirements and schedules, while optimizing efficiencies.

FLEXOGRAPHIC PRINTING

Our Flexographic Printing capabilities were added in 1995. Bell Paper Box utilizes high speed, state-of-the-art, in line web flexo technology, which features backside printing. The flexo press operation is staffed by Bell Paper Box's Great Performance Teams, who work around the clock to provide top quality packaging. The teams are highly trained, self-directed and focused on quality, efficiency, and value for all of our customers.



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STATE-OF-THE-ART CONVERSION



Diversified CONVERSION

Our lithographic printing plant is supported by sheet-fed die cutting equipment, plus both straight line and right angle folder/glue.

DIE CUTTING

Bell Paper Box uses 65" and 55" Bobst die cutters to ensure maximizing the use of our 60" printing equipment. The equipment is supported by die makers, press operators, strippers and balers who work on an Employee Involvement Team to assure continuous process improvement.

FINISHING

Bell Paper Box's glueers include straight line, right angle and Post 50 straight line folder/glueers, providing both flexibility and capacity. We have the capability to fold and glue a wide variety of folding cartons, overnight envelopes and special products. We also use a high speed window machine for application of film to windowed cartons. Operators and Packer/Inspectors in the Finishing Department are also involved in an Employee Involvement Team.



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QUALITY CONTROL



Quality CONTROL

The Process Control Department works with various departmental teams as advisors, trainers and helpers, aiding all personnel involved in manufacturing and support functions with a focus on individual quality ownership. Every employee of Bell Paper Box participates in formal, on-going Quality and SPC Training Programs.

Our focus on individual quality ownership has earned Bell Paper Box a Superior Quality Rating from the American Institute of Baking (AIB). The goal of the Bell Paper Box Team is compliance with ISO 9000 Criteria.

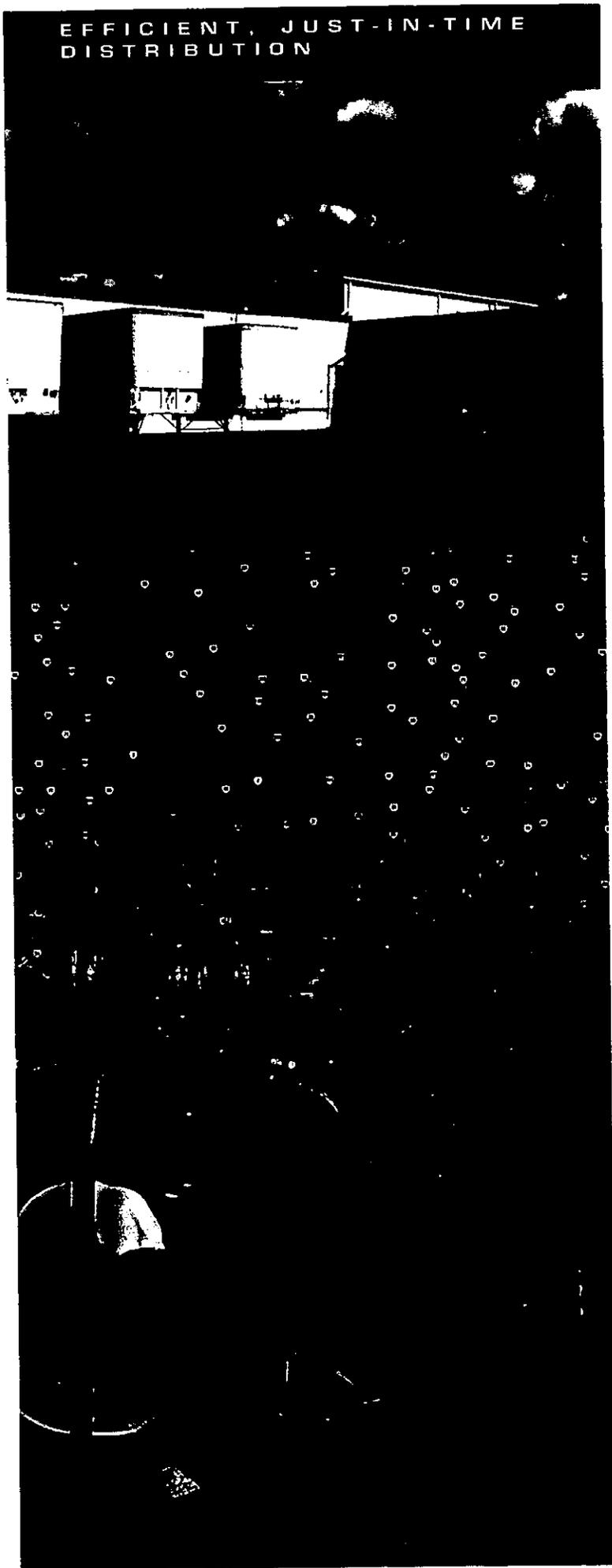
Inspection and testing is performed for internal and specific customer requirements by the Process Control Department or machine operators. Standard inspection equipment used in the manufacturing process include:

- Graphic Lite Color Viewing Systems – for color verification with correct lighting at all print areas.
- X-Rite 41-4 Color Reflection Densitometers – to verify and monitor print densities and dot gain at printing.
- Digital Micrometers/Score Calipers – used to assure correct caliper and score balance for machinability at customer location.

Process Control Department testing equipment includes the following:

- X-Rite Model 41-2: Color Reflection Densitometer – to measure color in verifying and controlling the printing process.
- Applied Color System Spectrotometer – to measure color.
- GraphicLite: Standard Color Viewing System – to measure color.
- TMI Digital Micrometer Model #49-70 – to measure caliper.
- Thwing Albert Model #202 – Score Bend, Opening Force and Springback. Used to assure machinability for customers.
- Sutherland Ink Rub Tester – for verification of rub resistance requirements.
- RJS Inspector III: UPC scanner – to verify UPC Bar Code scanability.
- BYK Gardner Micro-Tri-Gloss Reflectometer: Geometrics 20, 60, 85 – used to assure gloss requirements of paperboard and coating for customers.
- TMI Coefficient of Friction Tester.
- 2 Electronic Weigh-Tronix Scales – to verify correct case counts to .005 lbs.
- Resistance Instrument Tester – used to assure special applied coatings.
- Computer: SPC and other Quality Tools Software – for testing, problem solving and continuous process improvement.

EFFICIENT, JUST-IN-TIME
DISTRIBUTION



Efficient, JUST-IN-TIME
DISTRIBUTION

Temporary staging is provided to customers as needed, from our 75,000 square foot warehouse /distribution center.

Bell Paper Box's central location—at the intersection of two major interstate highways—means shipping is fast and efficient. We maintain an excellent working relationship with several major common carriers and truckload carriers. As a result, we can provide overnight service to many points within a 10-state area. We can also provide three day service for truckload shipments to most other points in the U.S., and we have the facilities to easily receive and ship via rail.

Bell Paper Box can provide cost effective, direct distribution of product from our plant to regional outlets.



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Date of election as an S corporation: 12-02-90
 Business code no. (see Specific Instructions): 2699
 Use IRS label. Otherwise, please print or type: UH 46-0345217 NOV93 S29 2699 N BELL PAPER BOX INC 609 W ALGONQUIN SIOUX FALLS SD 57104
 Employer identification number: 46-0345217
 Date incorporated: 3-01-78
 Total assets (see Specific Instructions): \$ 7,399,206

Check applicable boxes: (1) Initial return (2) Final return (3) Change in address (4) Amended return
 Check this box if this S corporation is subject to the consolidated audit procedures of sections 6241 through 6245 (see instructions before checking this box)
 Enter number of shareholders in the corporation at end of the tax year: 1

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

1a	Gross receipts or sales	18,119,595	b	Less returns and allowances	84,937	c Bal	1c	18,034,658
2	Cost of goods sold (Schedule A, line 8)						2	15,011,885
3	Gross profit. Subtract line 2 from line 1c						3	3,022,773
4	Net gain (loss) from Form 4797, Part II, line 20 (attach Form 4797)						4	
5	Other income (loss) (see instructions) (attach schedule)						5	2,580
6	Total income (loss). Combine lines 3 through 5						6	3,025,353
7	Compensation of officers						7	289,175
8a	Salaries and wages	837,812	b	Less jobs credit		c Bal	8c	837,812
9	Repairs						9	16,801
10	Bad debts						10	29,771
11	Rents						11	
12	Taxes						12	85,209
13	Interest						13	409,117
14a	Depreciation (see instructions)	615,016					14a	615,016
b	Depreciation claimed on Schedule A and elsewhere on return	531,031					14b	531,031
c	Subtract line 14b from line 14a						14c	83,985
15	Depletion (Do not deduct oil and gas depletion.)						15	
16	Advertising						16	39,228
17	Pension, profit-sharing, etc., plans						17	32,000
18	Employee benefit programs						18	87,852
19	Other deductions (see instructions) (attach schedule)						19	686,338
20	Total deductions. Add lines 7 through 19						20	2,597,288
21	Ordinary income (loss) from trade or business activities. Subtract line 20 from line 6						21	428,065
22	Tax:							
a	Excess net passive income tax (attach schedule)						22a	
b	Tax from Schedule D (Form 1120S)						22b	
c	Add lines 22a and 22b (see instructions for additional taxes)						22c	None
23	Payments:							
a	1992 estimated tax payments						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 (see instructions). 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. <input type="checkbox"/>						25	None
26	Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid. <input type="checkbox"/>						26	
27	Enter amount of line 26 you want: Credited to 1993 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 knowledge.

Signature of officer: *Carlton Millar* Date: 9-14-93 Title: *Preparer*

Preparer's signature: *Carlton Millar* Date: 9-14-93 Check if self-employed: Preparer's social security number: *46-0354184*

Name (or name of self-employed person): *Thurman, Carlton, Millar & Co., CPA* E.I. No.: *46-0354184*
 Address: *416 S. Second Ave., Sioux Falls, SD* ZIP code: *57102*

EXHIBIT NO. 5
 J. CONNELLY

Rule A Cost of Goods Sold (See instructions.)

Inventory at beginning of year	1	1,180,258
Purchases	2	9,699,934
Cost of labor	3	2,677,474
Additional section 263A costs (see instructions) (attach schedule)	4	2,226,946
Other costs (attach schedule)	5	216,851
Total. Add lines 1 through 5	6	16,001,463
Inventory at end of year	7	989,578
Cost of goods sold. Subtract line 7 from line 6. Enter here and on page 1, line 2.	8	15,011,885

Check all methods used for valuing closing inventory:

- Cost
- Lower of cost or market as described in Regulations section 1.471-4
- Writedown of "subnormal" goods as described in Regulations section 1.471-2(c)
- Other (specify method used and attach explanation) ▶

Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970)

If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO **9c** _____

Do the rules of section 263A (for property produced or acquired for resale) apply to the corporation? Yes No

Was there any change in determining quantities, cost, or valuations between opening and closing inventory? . . . Yes No

"Yes," attach explanation.

Rule B Other Information

Check method of accounting: (a) Cash (b) Accrual (c) Other (specify) ▶

Refer to the list in the instructions and state the corporation's principal:

(a) Business activity ▶ Manufacturing (b) Product or service ▶ Paper Containers

Did the corporation at the end of the tax year own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) If "Yes," attach a schedule showing: (a) name, address, and employer identification number and (b) percentage owned. Yes No

Was the corporation a member of a controlled group subject to the provisions of section 1561? Yes No

At any time during calendar year 1992, did the corporation have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? (See instructions for exceptions and filing requirements for form TD F 90-22.1.) Yes No

"Yes," enter the name of the foreign country ▶

Was the corporation the grantor of, or transferor to, a foreign trust that existed during the current tax year, whether or not the corporation has any beneficial interest in it? If "Yes," the corporation may have to file Forms 3520, 3520-A, or 3526. Yes No

Check this box if the corporation has filed or is required to file Form 8264, Application for Registration of a Tax Refiler.

Check this box if the corporation issued publicly offered debt instruments with original issue discount

Also, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments.

Was the corporation: (a) filed its election to be an S corporation after 1986, (b) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to its basis (or the basis of any other property) in the hands of a C corporation, and (c) has net unrealized built-in gain (defined in section 1374(d)(1)) in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years (see instructions) ▶ \$ 894,449

Check this box if the corporation had subchapter C earnings and profits at the close of the tax year (see instructions)

Was this corporation in operation at the end of 1992? Yes No

How many months in 1992 was this corporation in operation? 12

Designation of Tax Matters Person (See instructions.)

Show the shareholder designated as the tax matters person (TMP) for the tax year of this return:

Designated TMP ▶ Mark Graham Identifying number of TMP ▶ 504-50-7031

Address of Designated TMP ▶ 4201 Vista Lane
Sioux Falls, SD 57105

	Yes	No
Did the corporation at the end of the tax year own, directly or indirectly, 50% or more of the voting stock of a domestic corporation?		<input checked="" type="checkbox"/>
Was the corporation a member of a controlled group subject to the provisions of section 1561?		<input checked="" type="checkbox"/>
At any time during calendar year 1992, did the corporation have an interest in or a signature or other authority over a financial account in a foreign country?		<input checked="" type="checkbox"/>
Was the corporation the grantor of, or transferor to, a foreign trust that existed during the current tax year, whether or not the corporation has any beneficial interest in it?		<input checked="" type="checkbox"/>
Check this box if the corporation has filed or is required to file Form 8264, Application for Registration of a Tax Refiler.		<input type="checkbox"/>
Check this box if the corporation issued publicly offered debt instruments with original issue discount.		<input type="checkbox"/>
Was the corporation: (a) filed its election to be an S corporation after 1986, (b) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to its basis (or the basis of any other property) in the hands of a C corporation, and (c) has net unrealized built-in gain in excess of the net recognized built-in gain from prior years?		<input type="checkbox"/>
Check this box if the corporation had subchapter C earnings and profits at the close of the tax year.		<input checked="" type="checkbox"/>
Was this corporation in operation at the end of 1992?	<input checked="" type="checkbox"/>	<input type="checkbox"/>

Shareholders' Shares of Income, Credits, Deductions, etc.

(a) Pro rata share items		(b) Total amount	
1	Ordinary income (loss) from trade or business activities (page 1, line 21)	1	428,065
2	Net income (loss) from rental real estate activities (attach Form 8825)	2	
3a	Gross income from other rental activities	3a	
b	Expenses from other rental activities (attach schedule)	3b	
c	Net income (loss) from other rental activities. Subtract line 3b from line 3a	3c	
4	Portfolio income (loss):		
a	Interest income	4a	7,442
b	Dividend income	4b	
c	Royalty income	4c	
d	Net short-term capital gain (loss) (attach Schedule D (Form 1120S))	4d	
e	Net long-term capital gain (loss) (attach Schedule D (Form 1120S))	4e	
f	Other portfolio income (loss) (attach schedule)	4f	
5	Net gain (loss) under section 1231 (other than due to casualty or theft) (attach Form 4797)	5	(10,609)
6	Other income (loss) (attach schedule)	6	
7	Charitable contributions (see instructions) (attach schedule) (All subject to 50% limit)	7	10,274
8	Section 179 expense deduction (attach Form 4562)	8	
9	Deductions related to portfolio income (loss) (see instructions) (itemize)	9	
10	Other deductions (attach schedule)	10	
11a	Interest expense on investment debts	11a	
b (1)	Investment income included on lines 4a through 4f above	11b(1)	7,442
(2)	Investment expenses included on line 9 above	11b(2)	
12a	Credit for alcohol used as a fuel (attach Form 6478)	12a	
b	Low-income housing credit (see instructions):		
(1)	From partnerships to which section 42(j)(5) applies for property placed in service before 1990	12b(1)	
(2)	Other than on line 12b(1) for property placed in service before 1990	12b(2)	
(3)	From partnerships to which section 42(j)(5) applies for property placed in service after 1989	12b(3)	
(4)	Other than on line 12b(3) for property placed in service after 1989	12b(4)	
c	Qualified rehabilitation expenditures related to rental real estate activities (attach Form 3468)	12c	
d	Credits (other than credits shown on lines 12b and 12c) related to rental real estate activities (see instructions)	12d	
e	Credits related to other rental activities (see instructions)	12e	
13	Other credits (see instructions)	13	
14a	Depreciation adjustment on property placed in service after 1986	14a	216,693
b	Adjusted gain or loss	14b	
c	Depletion (other than oil and gas)	14c	
d (1)	Gross income from oil, gas, or geothermal properties	14d(1)	
(2)	Deductions allocable to oil, gas, or geothermal properties	14d(2)	
e	Other adjustments and tax preference items (attach schedule)	14e	
15a	Type of income		
b	Name of foreign country or U.S. possession		
c	Total gross income from sources outside the United States (attach schedule)	15c	
d	Total applicable deductions and losses (attach schedule)	15d	
e	Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	15e	
f	Reduction in taxes available for credit (attach schedule)	15f	
g	Other foreign tax information (attach schedule)	15g	
6a	Total expenditures to which a section 59(e) election may apply	16a	
b	Type of expenditures		
7	Tax-exempt interest income	17	
8	Other tax-exempt income	18	
9	Nondeductible expenses	19	23,104
0	Total property distributions (including cash) other than dividends reported on line 22 below	20	523,184
1	Other items and amounts required to be reported separately to shareholders (see instructions) (attach schedule)		
2	Total dividend distributions paid from accumulated earnings and profits	22	
3	Income (loss). (Required only if Schedule M-1 must be completed.) Combine lines 1 through 6 in column (b). From the result, subtract the sum of lines 7 through 11a, 15e, and 16a.		

Assets	(a)	(b)	(c)	(d)
Notes and accounts receivable	5,027,690	431,479		276,737
Allowance for bad debts	22,650		2,238,110	
Inventory		3,005,040	26,000	2,212,110
Government obligations		1,180,258		954,578
Exempt securities				
Other current assets (attach schedule)		121,656		127,625
Loans to shareholders		60,000		66,500
Mortgage and real estate loans				
Other investments (attach schedule)				
Buildings and other depreciable assets	4,667,864			
Accumulated depreciation	1,312,907	3,354,957	5,371,641	
Intangible assets			1,703,075	3,668,566
Accumulated depletion				
Net of any amortization				
Other amortizable assets (amortizable only)	27,542		30,892	
Accumulated amortization	11,138	16,404	15,840	15,052
Other assets (attach schedule)		50,886		78,038
Other assets		8,220,680		7,399,206
Liabilities and Shareholders' Equity				
Accounts payable		1,175,947		780,938
Accounts, notes, bonds payable in less than 1 year		3,177,896		2,620,290
Other current liabilities (attach schedule)		268,211		246,553
Accounts payable from shareholders				
Accounts, notes, bonds payable in 1 year or more		1,483,326		1,538,918
Other liabilities (attach schedule)				
Retained earnings		125,000		125,000
Other capital surplus		12,500		12,500
Accumulated earnings		2,020,300		2,117,507
Cost of treasury stock		(42,500)		(42,500)
Liabilities and shareholders' equity		8,220,680		7,399,206

7-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return (You are not required to complete this schedule if the total assets on line 15, column (d), of Schedule L are less than \$25,000.)

Income (loss) per books	620,391	5	Income recorded on books this year not included on Schedule K, lines 1 through 6 (itemize):	
Income included on Schedule K, lines 1 through 6, not recorded on books this year			a Tax-exempt interest \$	
Income recorded on books this year not included on Schedule K, lines 1 through 6, and 16a (itemize):		6	Deductions included on Schedule K, lines 1 through 11a, 15e, and 16a, not charged against book income this year (itemize):	
Depreciation \$			a Depreciation \$	223,403
Accrued entertainment \$	3,463		Accrued bonus	60,951
Other attached	75,124			
	78,587	7	Add lines 5 and 6	284,354
Income from lines 1 through 3	698,978	8	Income (loss) (Schedule K, line 23). Line 4 less line 7	414,624

2 Analysis of Accumulated Adjustments Account, Other Adjustments Account, and Shareholders' Undistributed Taxable Income Previously Taxed (See instructions.)

	(a) Accumulated adjustments account	(b) Other adjustments account	(c) Shareholders' undistributed taxable income previously taxed
At beginning of tax year	611,979		
Income from page 1, line 21	428,065		
Adjustments	7,442		
From page 1, line 21	()		
Adjustments	(43,987)	()	
Lines 1 through 5	1,003,499		
Other than dividend distributions	523,184		
End of tax year. Subtract line 7 from line 6	480,315		

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

See separate instructions.

1993

For calendar year 1993, or tax year beginning 1-3, 1993, and ending 1-1, 1994.

Header section containing: Date of election as an S corporation (2-2-90), Use IRS label (Other-wise, please print or type), Name (Bell Paper Box, Inc.), Employer identification number (46-0345217), Number, street, and room or suite no. (609 West Algonquin), Date incorporated (3-1-78), City or town, state, and ZIP code (Sioux Falls, SD 57104), Total assets (\$8,193,162).

Check applicable boxes: (1) Initial return, (2) Final return, (3) Change in address, (4) Amended return. Enter number of shareholders in the corporation at end of the tax year (1).

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

Main table with 27 rows and 4 columns (a, b, c, Bal). Rows include: 1a Gross receipts or sales (15,500,129), 2 Cost of goods sold, 3 Gross profit, 4 Net gain (loss), 5 Other income (loss), 6 Total income (loss), 7 Compensation of officers, 8a Salaries and wages (813,620), 9-13 Deductions (Repairs, Bad debts, Rents, Taxes, Interest), 14a-14c Depreciation, 15-19 Other deductions, 20 Total deductions, 21 Ordinary income (loss), 22-23 Tax, 24-26 Estimated tax penalty, due, and overpayment, 27 Refunded.

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 section: Signature of officer, Date, Title.

Preparer's section: Preparer's signature, Date (3-15-94), Check if self-employed, Preparer's social security number (504-54-9581), Firm's name (THURMAN CARLON MILLAR & CO), Employer identification number (46-0354184).

Part A Cost of Goods Sold (See instructions.)

3263(0) costs

Inventory at beginning of year	1	989,578	+ 35,000
Purchases	2	7,620,946	✓
Cost of labor	3	2,480,977	✓
Additional section 263A costs (see instructions) (attach schedule)	4	2,185,097	?
Other costs (attach schedule)	5	263,350	
Total. Add lines 1 through 5	6	13,539,948	
Inventory at end of year	7	770,237	+ 25,000
Cost of goods sold. Subtract line 7 from line 6. Enter here and on page 1, line 2	8	12,769,711	

Check all methods used for valuing closing inventory:

Cost

Lower of cost or market as described in Regulations section 1.471-4

Writedown of "subnormal" goods as described in Regulations section 1.471-2(c)

Other (specify method used and attach explanation) ▶

Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970). ▶

If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO. **9c** | |

Do the rules of section 263A (for property produced or acquired for resale) apply to the corporation? Yes No

Was there any change in determining quantities, cost, or valuations between opening and closing inventory? Yes No

"Yes," attach explanation.

Part B Other Information

	Yes	No
Check method of accounting: (a) <input type="checkbox"/> Cash (b) <input checked="" type="checkbox"/> Accrual (c) <input type="checkbox"/> Other (specify) ▶		
Refer to the list in the instructions and state the corporation's principal business activity ▶ <u>Manufacturing</u> (b) Product or service ▶ <u>Paper Containers</u>		
Did the corporation at the end of the tax year own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) If "Yes," attach a schedule showing: (a) name, address, and employer identification number and (b) percentage owned.		X
Is the corporation a member of a controlled group subject to the provisions of section 1561?		X
Any time during calendar year 1993, did the corporation have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? (See instructions for exceptions and filing requirements for Form TD F 90-22.1.)		X
If "Yes," enter the name of the foreign country ▶ <u>N/A</u>		
Is the corporation the grantor of, or transferor to, a foreign trust that existed during the current tax year, whether or not the corporation has any beneficial interest in it? If "Yes," the corporation may have to file Forms 3520, 3520-A, or 3520-E.		X
Check this box if the corporation has filed or is required to file Form 8264, Application for Registration of a Tax Shelter. ▶ <input type="checkbox"/>		
Check this box if the corporation issued publicly offered debt instruments with original issue discount. ▶ <input type="checkbox"/>		
Also, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments.		
Is the corporation: (a) filed its election to be an S corporation after 1986, (b) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to its basis (or the basis of any other property) in the hands of a C corporation, and (c) has net unrealized built-in gain (defined in section 1222(d)(1)) in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years (see instructions) ▶ \$ <u>894,449</u>		
Check this box if the corporation had subchapter C earnings and profits at the close of the tax year (see instructions). ▶ <input checked="" type="checkbox"/>		

Part C Identification of Tax Matters Person (See instructions.)

Show the shareholder designated as the tax matters person (TMP) for the tax year of this return:

Identifying number of TMP ▶ 504-50-7031

Name of TMP ▶ Mark Graham

Address ▶ 4201 Vista Lane

Schedule K Shareholders' Shares of Income, Credits, Deductions, etc.

(a) Pro rata share items		(b) Total amount	
Income (Loss)	1 Ordinary income (loss) from trade or business activities (page 1, line 21)	1	320,375
	2 Net income (loss) from rental real estate activities (attach Form 8825)	2	
	3a Gross income from other rental activities	3a	
	b Expenses from other rental activities (attach schedule)	3b	
	c Net income (loss) from other rental activities. Subtract line 3b from line 3a	3c	
	4 Portfolio income (loss):		
	a Interest income	4a	2,825
	b Dividend income	4b	
	c Royalty income	4c	
	d Net short-term capital gain (loss) (attach Schedule D (Form 1120S))	4d	
e Net long-term capital gain (loss) (attach Schedule D (Form 1120S))	4e		
f Other portfolio income (loss) (attach schedule)	4f		
5 Net gain (loss) under section 1231 (other than due to casualty or theft) (attach Form 4797)	5	-(24,854)	
6 Other income (loss) (attach schedule)	6		
Deductions	7 Charitable contributions (see instructions) (attach schedule) (50% limit)	7	14,088 ✓
	8 Section 179 expense deduction (attach Form 4562)	8	
	9 Deductions related to portfolio income (loss) (see instructions) (itemize)	9	
	10 Other deductions (attach schedule)	10	
Interest	11a Interest expense on investment debts	11a	
	b (1) Investment income included on lines 4a, 4b, 4c, and 4f above	11b(1)	2,825
	(2) Investment expenses included on line 9 above	11b(2)	
Distributions	12a Credit for alcohol used as a fuel (attach Form 6478)	12a	
	b Low-income housing credit (see instructions):		
	(1) From partnerships to which section 42(j)(5) applies for property placed in service before 1990	12b(1)	
	(2) Other than on line 12b(1) for property placed in service before 1990	12b(2)	
	(3) From partnerships to which section 42(j)(5) applies for property placed in service after 1989	12b(3)	
	(4) Other than on line 12b(3) for property placed in service after 1989	12b(4)	
	c Qualified rehabilitation expenditures related to rental real estate activities (attach Form 3468)	12c	
	d Credits (other than credits shown on lines 12b and 12c) related to rental real estate activities (see instructions)	12d	
	e Credits related to other rental activities (see instructions)	12e	
	13 Other credits (see instructions)	13	
Other Items	14a Depreciation adjustment on property placed in service after 1986	14a	199,200 ✓
	b Adjusted gain or loss	14b	(2,938)
	c Depletion (other than oil and gas)	14c	
	d (1) Gross income from oil, gas, or geothermal properties	14d(1)	
	(2) Deductions allocable to oil, gas, or geothermal properties	14d(2)	
e Other adjustments and tax preference items (attach schedule)	14e		
15a Type of income ▶			
b Name of foreign country or U.S. possession ▶			
c Total gross income from sources outside the United States (attach schedule)	15c		
d Total applicable deductions and losses (attach schedule)	15d		
e Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	15e		
f Reduction in taxes available for credit (attach schedule)	15f		
g Other foreign tax information (attach schedule)	15g		
16a Total expenditures to which a section 59(e) election may apply	16a		
b Type of expenditures ▶			
17 Tax-exempt interest income	17		
18 Other tax-exempt income	18		
19 Nondeductible expenses	19	28,237	
20 Total property distributions (including cash) other than dividends reported on line 22 below	20	93,443	
21 Other items and amounts required to be reported separately to shareholders (see instructions) (attach schedule)			
22 Total dividend distributions paid from accumulated earnings and profits	22		
23 Income (loss) from other sources			

Mark's note

2,825 ?

Part L Balance Sheets

Assets	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
Cash		276,737		144,928
Trade notes and accounts receivable	2,238,110		3,151,928	
Less allowance for bad debts	26,000	2,212,110	25,000	3,126,928
Inventories		954,578		745,237
U.S. Government obligations				
Tax-exempt securities				
Other current assets (attach schedule)		127,625		190,037
Loans to shareholders		66,500		66,500
Mortgage and real estate loans				
Other investments (attach schedule)				
Buildings and other depreciable assets	5,371,641		5,561,984	
Less accumulated depreciation	1,703,075	3,668,566	1,771,834	3,790,150
Depletable assets				
Less accumulated depletion				
and (net of any amortization)				
Intangible assets (amortizable only)	30,892		29,533	
Less accumulated amortization	15,840	15,052	18,951	10,582
Other assets (attach schedule)		78,038		118,800
Total assets		7,399,206		8,193,162
Liabilities and Shareholders' Equity				
Accounts payable		780,938		1,163,035
Mortgages, notes, bonds payable in less than 1 year		2,620,290		2,849,203
Other current liabilities (attach schedule)		246,553		278,171
Loans from shareholders				
Mortgages, notes, bonds payable in 1 year or more		1,538,918		1,273,683
Other liabilities (attach schedule)				
Capital stock		125,000		125,000
Paid-in or capital surplus		12,500		12,500
Retained earnings		2,117,507		2,534,070
Less cost of treasury stock		(42,500)		(42,500)
Total liabilities and shareholders' equity		7,399,206		8,193,162

Part M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return (You are not required to complete this schedule if the total assets on line 15, column (d), of Schedule L are less than \$25,000.)

Net income (loss) per books	510,005	5	Income recorded on books this year not included on Schedule K, lines 1 through 6 (itemize):	
Income included on Schedule K, lines 1 through 6, not recorded on books this year (itemize):			a Tax-exempt interest \$	
Expenses recorded on books this year not included on Schedule K, lines 1 through 6, 15e, and 16a (itemize):		6	Deductions included on Schedule K, lines 1 through 11a, 15e, and 16a, not charged against book income this year (itemize):	
Depreciation \$			a Depreciation \$	223,510
Travel and entertainment \$	4,583		Sch attached	27,893
Other attached	21,073			
	25,656	7	Add lines 5 and 6	251,403
Total lines 1 through 3	535,661	8	Income (loss) (Schedule K, line 23). Line 4 less line 7	284,258

Part M-2 Analysis of Accumulated Adjustments Account, Other Adjustments Account, and Shareholders' Undistributed Taxable Income Previously Taxed (See instructions.)

	(a) Accumulated adjustments account	(b) Other adjustments account	(c) Shareholders' undistributed taxable income previously taxed
Balance at beginning of tax year	514,181	(33,866)	
Ordinary income from page 1, line 21	320,375		
Other additions	2,825		
Less from page 1, line 21	()		
Other reductions	(61,490)	(5,689)	
Combine lines 1 through 5	775,891	(39,555)	

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

1994

Department of the Treasury Internal Revenue Service

calendar year 1994, or tax year beginning 1-2, 1994, and ending 12-31, 1994

Header information including Use of election as an S corporation (12-2-90), Name (Bell Paper Box, Inc.), Employer identification number (46-0345217), and City (Sioux Falls, SD 57104).

Check applicable boxes: (1) Initial return, (2) Final return, (3) Change in address, (4) Amended return. Number of shareholders: 1

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

Main table with 27 rows and 3 columns (a, b, c). Rows include Gross receipts or sales (19,538,776), Total income (3,798,772), Total deductions (2,753,002), and Ordinary income (1,045,770).

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.

Signature of officer, Date (3-10-95), Title

Preparer's information: Preparer's signature (Thurman, Comes, Foley & Co.), Date (3-10-95), Preparer's social security number (504-54-9581), E.I. No. (46-0434840)

Part A Cost of Goods Sold (See instructions.)

Inventory at beginning of year	1	770,237
Purchases	2	10,114,062
Cost of labor	3	3,017,547
Additional section 263A costs (see instructions) (attach schedule)	4	900,229
Other costs (attach schedule)	5	1,891,696
Total. Add lines 1 through 5	6	16,693,771
Inventory at end of year	7	1,045,948
Cost of goods sold. Subtract line 7 from line 6. Enter here and on page 1, line 2	8	15,647,823

Check all methods used for valuing closing inventory:

Cost

Lower of cost or market as described in Regulations section 1.471-4

Writedown of "subnormal" goods as described in Regulations section 1.471-2(c)

Other (specify method used and attach explanation) _____

Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970).

If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO. 9c _____

Do the rules of section 263A (for property produced or acquired for resale) apply to the corporation? Yes No

Was there any change in determining quantities, cost, or valuations between opening and closing inventory? Yes No

If "Yes," attach explanation.

Part B Other Information

	Yes	No
Check method of accounting: (a) <input type="checkbox"/> Cash (b) <input checked="" type="checkbox"/> Accrual (c) <input type="checkbox"/> Other (specify) _____		
Refer to the list in the instructions and state the corporation's principal:		
Business activity <input checked="" type="checkbox"/> Manufacturing (b) Product or service <input checked="" type="checkbox"/> Paper containers		
Did the corporation at the end of the tax year own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) If "Yes," attach a schedule showing: (a) name, address, and employer identification number and (b) percentage owned.		X
Was the corporation a member of a controlled group subject to the provisions of section 1561?		X
Any time during calendar year 1994, did the corporation have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? (See instructions for exceptions and filing requirements for Form TD F 90-22.1.)		X
If "Yes," enter the name of the foreign country <input checked="" type="checkbox"/> NA		
Was the corporation the grantor of, or transferor to, a foreign trust that existed during the current tax year, whether or not the corporation has any beneficial interest in it? If "Yes," the corporation may have to file Forms 3520, 3520-A, or 6.		X
Check this box if the corporation has filed or is required to file Form 8264, Application for Registration of a Tax Shelter. <input type="checkbox"/>		
Check this box if the corporation issued publicly offered debt instruments with original issue discount. <input type="checkbox"/>		
Also, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments.		
Has the corporation: (a) filed its election to be an S corporation after 1986, (b) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to its basis (or the basis of any other property) in the hands of a C corporation, and (c) has net unrealized built-in gain (defined in section 74(d)(1)) in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years (see instructions) <input checked="" type="checkbox"/> \$ 894,449		
Check this box if the corporation had subchapter C earnings and profits at the close of the tax year (see instructions). <input checked="" type="checkbox"/>		

Part C Identification of Tax Matters Person (See instructions.)

Identify the shareholder designated as the tax matters person (TMP) for the tax year of this return:

Designated TMP Mark Graham Identifying number of TMP 504-50-7031

Address of Designated TMP 4201 Vista Lane
Sioux Falls, SD 57105

Part K Shareholders' Shares of Income, Credits, Deductions, etc.

(a) Proportionate share items		(b) Total amount	
1	Ordinary income (loss) from trade or business activities (page 1, line 21)	1	1,045,770
2	Net income (loss) from rental real estate activities (attach Form 8825)	2	
3a	Gross income from other rental activities	3a	
b	Expenses from other rental activities (attach schedule)	3b	
c	Net income (loss) from other rental activities. Subtract line 3b from line 3a	3c	
4	Portfolio income (loss):		
a	Interest income	4a	3,250
b	Dividend income	4b	
c	Royalty income	4c	
d	Net short-term capital gain (loss) (attach Schedule D (Form 1120S))	4d	
e	Net long-term capital gain (loss) (attach Schedule D (Form 1120S))	4e	
f	Other portfolio income (loss) (attach schedule)	4f	
5	Net gain (loss) under section 1231 (other than due to casualty or theft) (attach Form 4797)	5	3,250
6	Other income (loss) (attach schedule)	6	
7	Charitable contributions (see instructions) (attach schedule) (50% limit)	7	20,584
8	Section 179 expense deduction (attach Form 4562)	8	17,500
9	Deductions related to portfolio income (loss) (see instructions) (itemize)	9	
10	Other deductions (attach schedule)	10	
11a	Interest expense on investment debts	11a	
b (1)	Investment income included on lines 4a, 4b, 4c, and 4f above	11b(1)	3,250
(2)	Investment expenses included on line 9 above	11b(2)	
12a	Credit for alcohol used as a fuel (attach Form 6478)	12a	
b	Low-income housing credit (see instructions):		
(1)	From partnerships to which section 42(j)(5) applies for property placed in service before 1990	12b(1)	
(2)	Other than on line 12b(1) for property placed in service before 1990	12b(2)	
(3)	From partnerships to which section 42(j)(5) applies for property placed in service after 1989	12b(3)	
(4)	Other than on line 12b(3) for property placed in service after 1989	12b(4)	
c	Qualified rehabilitation expenditures related to rental real estate activities (attach Form 3468)	12c	
d	Credits (other than credits shown on lines 12b and 12c) related to rental real estate activities (see instructions)	12d	
e	Credits related to other rental activities (see instructions)	12e	
13	Other credits (see instructions) Jobs Credit	13	2,668
14a	Depreciation adjustment on property placed in service after 1986	14a	143,932
b	Adjusted gain or loss	14b	(3,324)
c	Depletion (other than oil and gas)	14c	
d (1)	Gross income from oil, gas, or geothermal properties	14d(1)	
(2)	Deductions allocable to oil, gas, or geothermal properties	14d(2)	
e	Other adjustments and tax preference items (attach schedule)	14e	
15a	Type of income		
b	Name of foreign country or U.S. possession		
c	Total gross income from sources outside the United States (attach schedule)	15c	
d	Total applicable deductions and losses (attach schedule)	15d	
e	Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	15e	
f	Reduction in taxes available for credit (attach schedule)	15f	
g	Other foreign tax information (attach schedule)	15g	
16a	Total expenditures to which a section 59(e) election may apply	16a	
b	Type of expenditures		
17	Tax-exempt interest income	17	
18	Other tax-exempt income	18	
19	Nondeductible expenses	19	24,012 ✓
20	Total property distributions (including cash) other than dividends reported on line 22 below	20	245,474 ✓
21	Other items and amounts required to be reported separately to shareholders (see instructions) (attach schedule)		
22	Total dividend distributions paid from accumulated earnings and profits	22	
23	Income (loss). (Required only if Schedule M-1 must be completed.) Combine lines 1		

Schedule L Balance Sheets	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
Assets				
Cash		144,928		45,510
Trade notes and accounts receivable	3,151,928		3,206,388	
Allowance for bad debts	25,000	3,126,928	25,000	3,181,388
Inventories		745,237		1,020,948
U.S. Government obligations				
Tax-exempt securities				
Other current assets (attach schedule)		190,037		225,136
Dividends to shareholders		66,500		66,500
Mortgage and real estate loans				
Other investments (attach schedule)				
Buildings and other depreciable assets	5,561,984		5,523,522	
Less accumulated depreciation	1,771,834	3,790,150	2,074,639	3,448,883
Depletable assets				
Less accumulated depletion				
Net (net of any amortization)				
Intangible assets (amortizable only)	29,533		7,010	
Less accumulated amortization	18,951	10,582	-	7,010
Other assets (attach schedule)		118,800		845,304
Total assets		8,193,162		8,840,679
Liabilities and Shareholders' Equity				
Accounts payable		1,163,035		771,342
Mortgages, notes, bonds payable in less than 1 year		2,849,203		2,091,516
Other current liabilities (attach schedule)		278,171		368,990
Dividends from shareholders				
Mortgages, notes, bonds payable in 1 year or more		1,273,683		2,151,733
Other liabilities (attach schedule)				
Capital stock		125,000		125,000
Retained in or capital surplus		12,500		12,500
Retained earnings		2,534,070		3,362,098
Less cost of treasury stock		(42,500)		(42,500)
Total liabilities and shareholders' equity		8,193,162		8,840,679

Part M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return (You are not required to complete this schedule if the total assets on line 15, column (d), of Schedule L are less than \$25,000.)

1	Net income (loss) per books	1,073,502	5	Income recorded on books this year not included on Schedule K, lines 1 through 6 (itemize):	
2	Income included on Schedule K, lines 1 through 6, not recorded on books this year (itemize): Tax gain in excess of book gain	3,903	a	Tax-exempt interest \$	
3	Expenses recorded on books this year not included on Schedule K, lines 1 through 6, 15e, and 16a (itemize): Depreciation \$	11,749	6	Deductions included on Schedule K, lines 1 through 11a, 15e, and 16a, not charged against book income this year (itemize):	
4	Travel and entertainment \$ Schedule attached	18,359	a	Depreciation \$	93,327
		30,108			
	Total of lines 1 through 3	1,107,513	7	Add lines 5 and 6	93,327
			8	Income (loss) (Schedule K, line 23). Line 4 less line 7	1,014,186

Part M-2 Analysis of Accumulated Adjustments Account, Other Adjustments Account, and Shareholders' Undistributed Taxable Income Previously Taxed (See instructions.)

	(a) Accumulated adjustments account	(b) Other adjustments account	(c) Shareholders' undistributed taxable income previously taxed
Balance at beginning of tax year	682,448	(39,555)	
Primary income from page 1, line 21	1,045,770		
Other additions	6,500		
Less from page 1, line 21	()		
Other reductions	(52,501)	(9,595)	
Combine lines 1 through 5	1,682,217	(49,150)	

ending year 1995, or tax year beginning _____, and ending _____

Use Name **BellMark Properties, Inc.** **TAXPAYERS COPY** C Employer identification no. **46-0427748**

IRS label. Number, street, and room or suite no. (If a P.O. box, see page 9 of the instructions.) D Date incorporated **11-13-91**

Other-wise, please print City or town, state, and ZIP code **609 West Algonquin** E Total assets (see Specific Inst.) **2,255,701**

or type. **Sioux Falls, SD 57104**

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

Check this box if this S corporation is subject to the consolidated audit procedures of sections 8241 through 8245 (see instructions before checking this box)

Number of shareholders in the corporation at end of the tax year **1**

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

Gross receipts or sales	Less returns and allowances	Balance	1c
Cost of goods sold (Schedule A, line 8)			2
Gross profit. Subtract line 2 from line 1c			3
Net gain (loss) from Form 4797, Part II, line 20 (attach Form 4797)			4
Other income (loss) (attach schedule)			5
Total income (loss). Combine lines 3 through 5			6
Compensation of officers			7
Salaries and wages (less employment credits)			8
Repairs and maintenance			9
Bad debts			10
Rents			11
Taxes and licenses			12
Interest			13
Depreciation (if required, attach Form 4562)	14a		
Depreciation claimed on Schedule A and elsewhere on return	14b		
Subtract line 14b from line 14a			14c
Depletion (Do not deduct oil and gas depletion.)			15
Advertising			16
Pension, profit-sharing, etc., plans			17
Employee benefit programs			18
Other deductions (attach schedule)			19
Total deductions. Add the amounts shown in the far right column for lines 7 through 19			20
Ordinary income (loss) from trade or business activities. Subtract line 20 from line 6			21
Tax: a Excess net passive income tax (attach schedule)	22a		
Tax from Schedule D (Form 1120S)	22b		
Add lines 22a and 22b (see page 13 of the instructions for additional taxes)			22c
Payments: a 1995 estimated tax payments and amount applied from 1994 return	23a		
Tax deposited with Form 7004	23b		
Credit for Federal tax paid on fuels (attach Form 4136)	23c		
Add lines 23a through 23c			23d
Estimated tax penalty. Check if Form 2220 is attached <input type="checkbox"/>			24
Tax due. If the total of lines 22c and 24 is larger than line 23d, enter amount owed. See page 3 of the instructions for depositary method of payment			25
Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid			26
Enter amount of line 26 you want: Credited to 1996 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.

TAXPAYERS COPY

Signature of officer _____ Date _____ Title _____

Preparer's signature **DF** Date **2-8-96** Check if self-employed Preparer's social security no. **503-90-5998**

Firm's name (or yours if self-employed) and address **THURMAN, COMES, FOLEY & CO., P.C.** EIN **46-0434840**
416 S. Second Avenue
Sioux Falls, SD ZIP code **57102**

Inventory at beginning of year	1	
Purchases	2	
Cost of labor	3	
Additional section 263A costs (attach schedule)	4	
Other costs (attach schedule)	5	
Total. Add lines 1 through 5	6	
Inventory at end of year	7	
Cost of goods sold. Subtract line 7 from line 6. Enter here and on page 1, line 2	8	

Check all methods used for valuing closing inventory:

Cost as described in Regulations section 1.471-3

Lower of cost or market as described in Regulations section 1.471-4

Other (specify method used and attach explanation) _____

Check if there was a writedown of "subnormal" goods as described in Regulations section 1.471-2(c)

Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970)

If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO **9d** _____

Do the rules of section 263A (for property produced or acquired for resale) apply to the corporation? Yes No

Is there any change in determining quantities, cost, or valuations between opening and closing inventory? Yes No

Yes, attach explanation.

Part B Other Information

	Yes	No
Check method of accounting: (a) <input type="checkbox"/> Cash (b) <input checked="" type="checkbox"/> Accrual (c) <input type="checkbox"/> Other (specify) _____		
Refer to the list on page 24 of the instructions and state the corporation's principal business activity <u>Leasing</u> (b) Product or service <u>Real property</u>		
At the end of the tax year own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) If "Yes," attach a schedule showing: (a) name, address, and employer identification number and (b) percentage owned.		X
Was the corporation a member of a controlled group subject to the provisions of section 15617 any time during calendar year 1995, did the corporation have an interest in or a signature or other authority over a financial account in a foreign country (such as bank account, securities account, or other financial account)? (See page 14 of the instructions for exceptions and filing requirements for Form TD F 90-22.1.)		X
If "Yes," enter the name of the foreign country <u>N/A</u>		
Was the corporation the grantor of, or transferor to, a foreign trust that existed during the current tax year, whether or not the corporation had any beneficial interest in it? If "Yes," the corporation may have to file Forms 3520, 3520-A, or 3520-E.		X
Check this box if the corporation has filed or is required to file Form 8264, Application for Registration of a Tax Exempt Organization		
Check this box if the corporation issued publicly offered debt instruments with original issue discount		
If the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments.		
Has the corporation: (a) filed its election to be an S corporation after 1986, (b) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to its basis (or the basis of any other property) in the hands of a C corporation, and (c) has net unrealized built-in gain (defined in section 1245(d)(1)) in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years (see page 14 of the instructions) _____		N/A
Check this box if the corporation had subchapter C earnings and profits at the close of the tax year (see page 15 of the instructions)		

Designation of Tax Matters Person (see page 15 of the instructions)

Identify the shareholder designated as the tax matters person (TMP) for the tax year of this return:

TMP Mark Graham Identifying number of TMP 504-50-7031

TMP 4201 Vista Lane
Sioux Falls, SD 57105

1	Ordinary income (loss) from trade or business activities (page 1, line 21)	1	
2	Net income (loss) from rental real estate activities (attach Form 8825)	2	(34,768)
3a	Gross income from other rental activities	3a	
3b	Expenses from other rental activities (attach schedule)	3b	
3c	Net income (loss) from other rental activities. Subtract line 3b from line 3a	3c	
4	Portfolio income (loss):		
a	Interest income	4a	
b	Dividend income	4b	
c	Royalty income	4c	
d	Net short-term capital gain (loss) (attach Schedule D (Form 1120S))	4d	
e	Net long-term capital gain (loss) (attach Schedule D (Form 1120S))	4e	
f	Other portfolio income (loss) (attach schedule)	4f	
5	Net gain (loss) under section 1231 (other than due to casualty or theft) (attach Form 4797)	5	
6	Other income (loss) (attach schedule)	6	
7	Charitable contributions (attach schedule)	7	
8	Section 179 expense deduction (attach Form 4562)	8	
9	Deductions related to portfolio income (loss) (itemize)	9	
10	Other deductions (attach schedule)	10	
11a	Interest expense on investment debts	11a	
11b(1)	(1) Investment income included on lines 4a, 4b, 4c, and 4f above	11b(1)	
11b(2)	(2) Investment expenses included on line 9 above	11b(2)	
12a	Credit for alcohol used as a fuel (attach Form 6478)	12a	
12b(1)	Low-income housing credit: (1) From partnerships to which section 42(j)(5) applies for property placed in service before 1990	12b(1)	
12b(2)	(2) Other than on line 12b(1) for property placed in service before 1990	12b(2)	
12b(3)	(3) From partnerships to which section 42(j)(5) applies for property placed in service after 1989	12b(3)	
12b(4)	(4) Other than on line 12b(3) for property placed in service after 1989	12b(4)	
12c	Qualified rehabilitation expenditures related to rental real estate activities (attach Form 3468)	12c	
12d	Credits (other than credits shown on lines 12b and 12c) related to rental real estate activities	12d	
12e	Credits related to other rental activities	12e	
13	Other credits	13	
14a	Depreciation adjustment on property placed in service after 1986	14a	22,306
14b	Adjusted gain or loss	14b	
14c	Depletion (other than oil and gas)	14c	
14d(1)	(1) Gross income from oil, gas, or geothermal properties	14d(1)	
14d(2)	(2) Deductions allocable to oil, gas, or geothermal properties	14d(2)	
14e	Other adjustments and tax preference items (attach schedule)	14e	
15c	15c Type of income	15c	
15d	15d Name of foreign country or U.S. possession	15d	
15e	15e Total gross income from sources outside the United States (attach schedule)	15e	
15f	15f Total applicable deductions and losses (attach schedule)	15f	
15g	15g Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	15g	
16b	16b Reduction in taxes available for credit (attach schedule)	16b	
17	17 Other foreign tax information (attach schedule)	17	
18	18 Section 59(a)(2) expenditures: a Type	18	
19	19 b Amount	19	
20	20 Tax-exempt interest income	20	
21	21 Other tax-exempt income	21	
22	22 Nondeductible expenses	22	
23	23 Total property distributions (including cash) other than dividends reported on line 22 below Other items and amounts required to be reported separately to shareholders (attach schedule)	23	
24	24 Total dividend distributions paid from accumulated earnings and profits	24	
25	25 Income (loss). (Required only if Schedule M-1 must be completed.) Combine lines 1 through 6 in column (b). From the result, subtract the sum of lines 7 through 11a, 15e, and 23	25	(34,768)

Balance Sheets	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
Assets		43,441		4,040
and accounts receivable				
allowance for bad debts				
Investment obligations				
Investment securities				66,753
Real estate assets (attach schedule)				
Real estate mortgages				
Real estate loans				
Real estate investments (attach schedule)				
and other depreciable assets			2,096,450	
Accumulated depreciation			83,142	2,013,308
Intangible assets				
Accumulated depletion				171,600
Accumulated amortization (if any)				
Assets (amortizable only)				
Accumulated amortization				
Assets (attach schedule)		43,441		2,255,701
Shareholders' Equity				
Accounts payable, notes, bonds payable in current liabilities (attach schedule)				46,777
Accounts payable, notes, bonds payable in long-term liabilities (attach schedule)				2,200,251
Retained earnings		1,000		1,000
Capital surplus		23,091		23,091
Earnings		19,350		(15,418)
Retained earnings of treasury stock and shareholders		(43,441)		()
		43,441		2,255,701

VI-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return (You are not required to complete this schedule if the total assets on line 15, column (d), of Schedule L are less than \$25,000.)

Income (loss) per books included on Schedule K, lines 1 through 3	(34,768)	5 Income recorded on books this year not included on Schedule K, lines 1 through 6 (itemize):	
Income recorded on books this year not included on Schedule K, lines 1 through 6 (itemize):		a Tax-exempt interest	
Income recorded on books this year not included on Schedule K, lines 1 through 6 (itemize):		6 Deductions included on Schedule K, lines 1 through 11a, 15a, and 16b, not charged against book income this year (itemize):	
Income recorded on books this year not included on Schedule K, lines 1 through 6 (itemize):		a Depreciation	
Income recorded on books this year not included on Schedule K, lines 1 through 6 (itemize):		7 Add lines 5 and 6	
Income recorded on books this year not included on Schedule K, lines 1 through 6 (itemize):		8 Income (loss) (Schedule K, line 23), Line 4 less line 7	(34,768)
Income recorded on books this year not included on Schedule K, lines 1 through 6 (itemize):	(34,768)		

VI-2 Analysis of Accumulated Adjustments Account, Other Adjustments Account, and Shareholders' Undistributed Taxable Income Previously Taxed (see page 22 of the instructions)

	(a) Accumulated adjustments account	(b) Other adjustments account	(c) Shareholders' undistributed taxable income previously taxed
beginning of tax year	19,350		
Income from page 1, line 21			
Adjustments			
Income from page 1, line 21	()		
Adjustments	()		
Income from lines 1 through 5	34,768		
	(15,418)		

calendar year 1996, or tax year beginning **12/31**, 1995 and ending **12/28**, 1996

Date of election as an S corporation 12/02/90	Use IRS label. Otherwise, please print or type.	BELL PAPER BOX, INC. 609 WEST ALGONQUIN SIOUX FALLS, SD 57104	C Employer identification number 46-0345217
			D Date incorporated 03/01/78
Business code no. (see circular instructions) 2699			E Total assets (see Specific Instructions) \$ 13,915,544.

Check applicable boxes: (1) Initial return (2) Final return (3) Change in address (4) Amended return
 Check this box if this S corp is subject to the consolidated audit procedures of sections 6241 through 6245 (see instr before checking this box)
 Number of shareholders in the corporation at end of the tax year **1**

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

1 a Gross receipts or sales	26,631,846.	b Less returns/allow	75,228.	c Bal	1c	26,556,618.
2 Cost of goods sold (Schedule A, line 8)					2	22,845,469.
3 Gross profit. Subtract line 2 from line 1c					3	3,711,149.
4 Net gain (loss) from Form 4797, Part II, line 20 (attach Form 4797)					4	
5 Other income (loss) (attach schedule)					5	2,211.
6 Total income (loss). Combine lines 3 through 5					6	3,713,360.
7 Compensation of officers					7	302,200.
8 Salaries and wages (less employment credits)					8	893,030.
9 Repairs and maintenance					9	215.
10 Bad debts					10	15,124.
11 Rents					11	324,306.
12 Taxes and licenses					12	189,657.
13 Interest					13	726,146.
14 a Depreciation (if required, attach Form 4562)	14a	1,342,683.				
b Depreciation claimed on Schedule A and elsewhere on return	14b	1,035,797.				
c Subtract line 14b from line 14a					14c	306,886.
15 Depletion (Do not deduct oil and gas depletion.)					15	
16 Advertising					16	12,851.
17 Pension, profit-sharing, etc., plans					17	38,605.
18 Employee benefit programs					18	72,867.
19 Other deductions (attach schedule)					19	454,186.
20 Total deductions. Add the amounts shown in the far right column for lines 7 through 19					20	3,336,073.
21 Ordinary income (loss) from trade or business activities. Subtract line 20 from line 6					21	377,287.
22 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	0.
23 Payments: a 1996 estimated tax pmts and amount applied from 1995 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 1997 estd 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.

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Signature of officer	Date	Title
Preparer's signature <i>Paul Foley</i>	Date 4-5-97	Preparer's social security number 503-90-5998
Firm's name (or yours, if self-employed) and address THURMAN, COMES, FOLEY & CO., P.C. 416 SOUTH SECOND AVENUE SIOUX FALLS, SD	Check if self-employed <input type="checkbox"/>	EIN 46-0434840 ZIP code 57104-6904

(a) Pro rata share items		(b) Total amount	
1	Ordinary income (loss) from trade or business activities (page 1, line 21)	1	377,287.
2	Net income (loss) from rental real estate activities (attach Form 8825)	2	
3a	Gross income from other rental activities	3a	
b	Expenses from other rental activities (attach schedule)	3b	
c	Net income (loss) from other rental activities. Subtract line 3b from line 3a	3c	
4	Portfolio income (loss):		
a	Interest income	4a	9,450.
b	Dividend income	4b	
c	Royalty income	4c	
d	Net short-term capital gain (loss) (attach Schedule D (Form 1120S))	4d	
e	Net long-term capital gain (loss) (attach Schedule D (Form 1120S))	4e	
f	Other portfolio income (loss) (attach schedule)	4f	
5	Net gain (loss) under section 1231 (other than due to casualty or theft) (attach Form 4797)	5	
6	Other income (loss) (attach schedule)	6	
7	Charitable contributions (attach schedule)	7	19,466.
8	Section 179 expense deduction (attach Form 4562)	8	
9	Deductions related to portfolio income (loss) (itemize)	9	
10	Other deductions (attach schedule)	10	
11a	Interest expense on investment debts	11a	
b (1)	Investment income included on lines 4a, 4b, 4c, and 4f above	11b(1)	9,450.
(2)	Investment expenses included on line 9 above	11b(2)	
12a	Credit for alcohol used as a fuel (attach Form 6478)	12a	
b	Low-income housing credit:		
(1)	From partnerships to which section 42(j)(5) applies for property placed in service before 1990	12b(1)	
(2)	Other than on line 12b(1) for property placed in service before 1990	12b(2)	
(3)	From partnerships to which section 42(j)(5) applies for property placed in service after 1989	12b(3)	
(4)	Other than on line 12b(3) for property placed in service after 1989	12b(4)	
c	Qualified rehabilitation expenditures related to rental real estate activities (attach Form 3468)	12c	
d	Credits (other than credits shown on lines 12b and 12c) related to rental real estate activities	12d	
e	Credits related to other rental activities	12e	
13	Other credits	13	
14a	Depreciation adjustment on property placed in service after 1986	14a	391,468.
b	Adjusted gain or loss	14b	
c	Depletion (other than oil and gas)	14c	
d (1)	Gross income from oil, gas, or geothermal properties	14d(1)	
(2)	Deductions allocable to oil, gas, or geothermal properties	14d(2)	
e	Other adjustments and tax preference items (attach schedule)	14e	
15a	Type of income ▶		
b	Name of foreign country or U.S. possession ▶		
c	Total gross income from sources outside the United States (attach schedule)	15c	
d	Total applicable deductions and losses (attach schedule)	15d	
e	Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	15e	
f	Reduction in taxes available for credit (attach schedule)	15f	
g	Other foreign tax information (attach schedule)	15g	
16	Section 59(e)(2) expenditures: a Type ▶		
b	Amount	16b	
17	Tax-exempt interest income	17	
18	Other tax-exempt income	18	
19	Nondeductible expenses	19	61,666.
20	Total property distributions (including cash) other than dividends reported on line 22 below	20	56,440.
21	Other items and amounts required to be reported separately to shareholders (attach schedule)		
22	Total dividend distributions paid from accumulated earnings and profits	22	
23	Income (loss). (Required only if Schedule M-1 must be completed.) Combine lines 1 through 6 in column (b). From the result, subtract the sum of lines 7 through 11a, 15a, and 16b	23	367,271.

Schedule L	Balance Sheets	Beginning of tax year		End of tax year	
		(a)	(b)	(c)	(d)
	Assets				
	cash		51616.		17139.
	de notes and accounts receivable	4506508.		5635826.	
	allowance for bad debts	25000.	4481508.	25000.	5610826.
	entories		1487224.		1321679.
	Government obligations				
	tax-exempt securities				
	other current assets (attach schedule)		239592.		248017.
	loans to shareholders		306500.		66500.
	mortgage and real estate loans				
	other investments (attach schedule)				
	landings and other depreciable assets	9098984.		9972829.	
	accumulated depreciation	2686663.	6412321.	3482577.	6490252.
	deletable assets				
	accumulated depletion				
	land (net of any amortization)				
	intangible assets (amortizable only)	6087.		5164.	
	accumulated amortization		6087.		5164.
	other assets (attach schedule)		349933.		155967.
	total assets		13334781.		13915544.
	Liabilities and Shareholders' Equity				
	accounts payable		3031267.		2887091.
	mortgages, notes, bonds payable in less than 1 year		3920639.		4819984.
	other current liabilities (attach schedule)		387310.		386936.
	loans from shareholders				
	mortgages, notes, bonds payable in 1 year or more		3650856.		2710396.
	other liabilities (attach schedule)				
	capital stock		125000.		125000.
	paid-in or capital surplus		12500.		12500.
	retained earnings		2249709.		3016137.
	cost of treasury stock		(42500.)		(42500.)
	total liabilities and shareholders' equity		13334781.		13915544.

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return (You are not required to complete this schedule if the total assets on line 15, column (d), of Schedule L are less than \$25,000.)

income (loss) per books	805068.	5	Income recorded on books this year not included on Schedule K, lines 1 through 6 (itemize):	
income included on Schedule K, lines 1 through 6, not recorded on books this year (itemize):			a Tax-exempt interest \$	
SEE ATTACHED	6200.			
expenses recorded on books this year not included on Schedule K, lines 1 through 11a, 15e, and 16b (itemize):		6	Deductions included on Schedule K, lines 1 through 11a, 15e, and 16b, not charged against book income this year (itemize):	
depreciation \$			a Depreciation \$	497246.
travel and entertainment \$	12142.		SEE ATTACHED	8417.
SEE ATTACHED	49524.			
	61666.	7	Add lines 5 and 6	505663.
of lines 1 through 3	872934.	8	Income (loss) (Schedule K, line 23), Line 4 less line 7	367271.

Schedule M-2 Analysis of Accumulated Adjustments Account, Other Adjustments Account, and Shareholders' Undistributed Taxable Income Previously Taxed

	(a) Accumulated adjustments account	(b) Other adjustments account	(c) Shareholders' undistributed taxable income previously taxed
balance at beginning of tax year	1,717.	<51,422.>	
primary income from page 1, line 21	377,287.		
other additions	9,450.		
losses from page 1, line 21	()		
other reductions	42,116.	39,016.	
combine lines 1 through 5	346,338.	<90,438.>	
distributions other than dividend distributions	56,440.		0.

calendar year 1997, or tax year beginning **DECEMBER 29, 1996** and ending **JANUARY 3, 1998**

If election as an S corporation 02/1990 Business code no. (see specific instructions) 2699	Use IRS label. Otherwise, please print or type.	Name BELL PAPER BOX, INC.	C Employer identification number 46-0345217
		Number, street, and room or suite no. (if a P.O. box, see page 9 of the instructions.) 1411 D AVENUE	D Date incorporated 03/01/1978
		City or town, state, and ZIP code SIOUX FALLS, SD 57104	E Total assets (see Specific Instructions) \$ 13,460,872.

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

Number of shareholders in the corporation at end of the tax year **1**

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

a	Gross receipts or sales	28,066,527.	b	Less returns and allowances	56,333.	c	Balance	1c	28,010,194.
	Cost of goods sold (Schedule A, line 8)							2	24,106,184.
	Gross profit. Subtract line 2 from line 1c							3	3,904,010.
	Net gain (loss) from Form 4797, Part II, line 18 (attach Form 4797)							4	
	Other income (loss) (attach schedule)	STATEMENT 1						5	7,794.
	Total income (loss). Combine lines 3 through 5							6	3,911,804.
	Compensation of officers							7	451,568.
	Salaries and wages (less employment credits)	EMPL. CREDIT(S) 2,100.						8	983,421.
	Repairs and maintenance							9	17,230.
	Bad debts							10	22,229.
	Rents							11	395,768.
	Taxes and licenses	STATEMENT 2						12	185,695.
	Interest							13	831,189.
a	Depreciation (if required, attach Form 4562)	14a 1,256,376.							
b	Depreciation claimed on Schedule A and elsewhere on return	14b 948,756.							
c	Subtract line 14b from line 14a							14c	307,620.
	Depletion (Do not deduct oil and gas depletion.)							15	
	Advertising							16	37,784.
	Pension, profit-sharing, etc., plans							17	35,369.
	Employee benefit programs							18	85,800.
	Other deductions (attach schedule)	STATEMENT 3						19	625,264.
	Total deductions. Add the amounts shown in the far right column for lines 7 through 19							20	3,978,937.
	Ordinary income (loss) from trade or business activities. Subtract line 20 from line 6							21	<67,133.>
	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	
	Payments: a 1997 estimated tax payments and amount applied from 1996 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	
	Estimated tax penalty. Check if Form 2220 is attached <input type="checkbox"/>							24	
	Tax due. If the total of lines 22c and 24 is larger than line 23d, enter amount owed. See instructions for depositary method of payment							25	
	Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid							26	
	Enter amount of line 26 you want: Credited to 1998 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.

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Signature of officer _____ Date _____ Title _____

Preparer's signature <i>Paul Foley</i>	Date 6-3-98	Check if self-employed <input type="checkbox"/>	Preparer's social security number 503 90 5998
	Firm's name (or yours if self-employed) and address THURMAN, COMES, FOLEY & CO., LLP 416 SOUTH SECOND AVENUE SIOUX FALLS, SD	E.I. No. 46 0446170	ZIP code 57104-6904

Cost of Goods Sold

Inventory at beginning of year	1	1,346,679.
Adjustments:	2	16,863,807.
Cost of labor	3	3,608,751.
Additional section 263A costs (attach schedule)	4	980,702.
Other costs (attach schedule)	5	2,862,363.
I. Add lines 1 through 5	6	25,662,302.
Inventory at end of year	7	1,556,118.
Cost of goods sold. Subtract line 7 from line 6. Enter here and on page 1, line 2	8	24,106,184.

Check all methods used for valuing closing inventory:

Cost as described in Regulations section 1.471-3

Lower of cost or market as described in Regulations section 1.471-4

Other (specify method used and attach explanation) _____

Check if there was a writedown of "subnormal" goods as described in Regulations section 1.471-2(c) _____

Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) _____

If LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO _____ 9d _____

Do the rules of section 263A (for property produced or acquired for resale) apply to the corporation? Yes No

Were there any change in determining quantities, cost, or valuations between opening and closing inventory? Yes No

If "Yes," attach explanation.

Part B Other Information

	Yes	No
Check method of accounting: (a) <input type="checkbox"/> Cash (b) <input checked="" type="checkbox"/> Accrual (c) <input type="checkbox"/> Other (specify) _____		
Refer to the list on page 23 of the instructions and state the corporation's principal business activity MANUFACTURING (b) Product or service EXPRESS ENVELOPES		
Did the corporation at the end of the tax year own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For attribution, see section 267(c).) If "Yes," attach a schedule showing: (a) name, address, and employer identification number and percentage owned		X
Was the corporation a member of a controlled group subject to the provisions of section 1561?		X
Any time during calendar year 1997, did the corporation have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? (See page 14 of the instructions for exceptions and filing requirements for Form TD F 90-22.1.)		X
If "Yes," enter the name of the foreign country _____		
During the tax year, did the corporation receive a distribution from, or was it the grantor of, or transferor to, a foreign corporation? If "Yes," the corporation may have to file Form 3520 or 926. See page 14 of the instructions		X
Check this box if the corporation has filed or is required to file Form 8264, Application for Registration of a Tax Shelter _____		
Check this box if the corporation issued publicly offered debt instruments with original issue discount _____		
If the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments.		
Was the corporation: (a) filed its election to be an S corporation after 1986, (b) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to its basis (or the basis of any other property) in the hands of a C corporation, and (c) has net unrealized built-in gain (defined in section 1374(d)(1)) in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years _____ \$ 894,449.		
Check this box if the corporation had accumulated earnings and profits at the close of the tax year _____		X

(a) Pro rata share items		(b) Total amount	
Ordinary income (loss) from trade or business activities (page 1, line 21)		1	<67,133.>
Net income (loss) from rental real estate activities (attach Form 8825)		2	
Gross income from other rental activities	3a		
Expenses from other rental activities (attach schedule)	3b		
Net income (loss) from other rental activities. Subtract line 3b from line 3a		3c	
Portfolio income (loss):			
a Interest income	STATEMENT 6	4a	14,810.
b Dividend income		4b	
c Royalty income		4c	
d Net short-term capital gain (loss) (attach Schedule D (Form 1120S))		4d	
e Net long-term capital gain (loss) (attach Schedule D (Form 1120S)):			
(1) 28% rate gain (loss)		4e(1)	
(2) Total for year		4e(2)	
f Other portfolio income (loss) (attach schedule)		4f	
Net section 1231 gain (loss) (other than due to casualty or theft) (attach Form 4797):			
a 28% rate gain (loss)		5b	
b Total for year			
Other income (loss) (attach schedule)		6	
Charitable contributions (attach schedule)	STATEMENT 7	7	37,148.
Section 179 expense deduction (attach Form 4562)		8	
Deductions related to portfolio income (loss) (itemize)		9	
Other deductions (attach schedule)		10	
Interest expense on investment debts		11a	
(1) Investment income included on lines 4a, 4b, 4c, and 4f above		11b(1)	14,810.
(2) Investment expenses included on line 9 above		11b(2)	
Credit for alcohol used as a fuel (attach Form 6478)		12a	
Low-income housing credit:			
(1) From partnerships to which section 42(j)(5) applies for property placed in service before 1990		12b(1)	
(2) Other than on line 12b(1) for property placed in service before 1990		12b(2)	
(3) From partnerships to which section 42(j)(5) applies for property placed in service after 1989		12b(3)	
(4) Other than on line 12b(3) for property placed in service after 1989		12b(4)	
Qualified rehabilitation expenditures related to rental real estate activities (attach Form 3468)		12c	
Credits (other than credits shown on lines 12b and 12c) related to rental real estate activities		12d	
Credits related to other rental activities		12e	
Other credits	STATEMENT 8	13	2,100.
Depreciation adjustment on property placed in service after 1986		14a	267,350.
Adjusted gain or loss		14b	
Depletion (other than oil and gas)		14c	
(1) Gross income from oil, gas, or geothermal properties		14d(1)	
(2) Deductions allocable to oil, gas, or geothermal properties		14d(2)	
Other adjustments and tax preference items (attach schedule)		14e	
Type of income			
Name of foreign country or U.S. possession			
Total gross income from sources outside the United States (attach schedule)		15c	
Total applicable deductions and losses (attach schedule)		15d	
Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued		15e	
Reduction in taxes available for credit (attach schedule)		15f	
Other foreign tax information (attach schedule)		15g	
Section 59(e)(2) expenditures: a Type			
b Amount		16b	
Tax-exempt interest income		17	
Other tax-exempt income	STATEMENT 9	18	4,104.
Non-deductible expenses	STATEMENT 10	19	27,184.
Total property distributions (including cash) other than dividends reported on line 22 below		20	155,979.
Other items and amounts required to be reported separately to shareholders (attach schedule)			
Total dividend distributions paid from accumulated earnings and profits		22	
Income (loss). (Required only if Schedule M-1 must be completed.) Combine lines 1 through 6 in column (b). From the result, subtract the sum of lines 7 through 11a, 15a, and 16b		23	<89,471.>

Assets	beginning of tax year		end of tax year	
	(a)	(b)	(c)	(d)
Cash		17,139.		193,850.
Trade notes and accounts receivable	5,335,826.		4,463,265.	
Less allowance for bad debts	25,000.	5,610,826.	25,000.	4,438,265.
Inventories		1,321,679.		1,531,118.
U.S. Government obligations				
Tax-exempt securities				
Other current assets		248,017.		174,747.
Loans to shareholders		66,500.		321,500.
Mortgage and real estate loans				
Other investments				
Buildings and other depreciable assets	9,972,829.		10,658,948.	
Less accumulated depreciation	3,482,577.	6,490,252.	4,372,551.	6,286,397.
Depletable assets				
Less accumulated depletion				
Goodwill (net of any amortization)				
Intangible assets (amortizable only)	5,164.		56,863.	
Less accumulated amortization		5,164.		56,863.
Other assets		155,967.		458,132.
Total assets		13,915,544.		13,460,872.
Liabilities and Shareholders' Equity				
Accounts payable		2,887,091.		2,526,210.
Mortgages, notes, bonds payable in less than 1 year		4,819,984.		3,481,514.
Other current liabilities		386,936.		266,648.
Loans from shareholders				
Mortgages, notes, bonds payable in 1 year or more		2,710,396.		4,007,142.
Other liabilities				
Capital stock		125,000.		125,000.
Additional paid-in capital		12,500.		12,500.
Retained earnings		3,016,137.		3,084,358.
Adjustments to shareholders' equity				
Less cost of treasury stock		(42,500.)		(42,500.)
Total liabilities and shareholders' equity		13,915,544.		13,460,872.

Part III Reconciliation of Income (Loss) per Books With Income (Loss) per Return (You are not required to complete this schedule if the total assets on line 15, column (d), of Schedule L are less than \$25,000.)

Income (loss) per books	224,200.	5 Income recorded on books this year not included on Schedule K, lines 1 through 6 (itemize):	
Income included on Schedule K, lines 1 through 6, not recorded on books this year (size):	11,810.	a Tax-exempt interest \$	4,104.
Adjustments recorded on books this year not included on Schedule K, lines 1 through 11a, 15e, and 16b (itemize):		6 Deductions included on Schedule K, lines 1 through 11a, 15e, and 16b, not charged against book income this year (itemize):	
Depreciation \$		a Depreciation \$	337,761.
Travel and entertainment \$	21,186.		10,800.
	5,998.	7 Add lines 5 and 6	348,561.
Lines 1 through 3	27,184.	8 Income (loss) (Schedule K, line 23), Line 4 less line 7	352,665.
	263,194.		<89,471.>

Part IV Analysis of Accumulated Adjustments Account, Other Adjustments Account, and Shareholders' Undistributed Taxable Income Previously Taxed

	(a) Accumulated adjustments account	(b) Other adjustments account	(c) Shareholders' undistributed taxable income previously taxed
Balance at beginning of tax year	289,898.	<90,438.>	
Shareholder's share of any income from page 1, line 21			
Adjustments	14,810.	4,104.	
from page 1, line 21	(67,133.)		
Adjustments	(64,332.)		
from lines 1 through 5	173,243.	<86,334.>	
Adjustments other than dividend distributions	155,870.		

calendar year 1998, or tax year beginning **JANUARY 4, 1998**, and ending **JANUARY 2, 1999**

Effective date of election as S corporation 02/1990	Use IRS label. Otherwise, please print or type.	Name BELL PAPER BOX, INC.	C Employer identification number 46-0345217
Business code no. (pages 26-28) 322200		Number, street, and room or suite no. (If a P.O. box, see page 10 of the instructions.) 1411 D AVENUE	D Date incorporated 03/01/1978
		City or town, state, and ZIP code SIOUX FALLS, SD 57104	E Total assets (see page 10) 13,891,057.

Check applicable boxes: (1) Initial return (2) Final return (3) Change in address (4) Amended return
 Total number of shareholders in the corporation at end of the tax year **1**

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

1 a Gross receipts or sales	28,982,154	b Less returns and allowances	43,524	c Balance	28,938,630.
2 Cost of goods sold (Schedule A, line 8)					23,389,413.
3 Gross profit. Subtract line 2 from line 1c					5,549,217.
4 Net gain (loss) from Form 4797, Part II, line 18 (attach Form 4797)					594.
5 Other income (loss) (attach schedule)	STATEMENT 1				5,549,811.
6 Total income (loss). Combine lines 3 through 5					517,627.
7 Compensation of officers					1,034,520.
8 Salaries and wages (less employment credits)					13,263.
9 Repairs and maintenance					166,891.
10 Bad debts					420,655.
11 Rents					197,250.
12 Taxes and licenses	STATEMENT 2				778,891.
13 Interest					
14 a Depreciation (if required, attach Form 4562)	14a	1,084,177.			
b Depreciation claimed on Schedule A and elsewhere on return	14b	751,010.			
c Subtract line 14b from line 14a				14c	333,167.
15 Depletion (Do not deduct oil and gas depletion.)					
16 Advertising					47,367.
17 Pension, profit-sharing, etc., plans					41,720.
18 Employee benefit programs					97,177.
19 Other deductions (attach schedule)	STATEMENT 3				736,055.
20 Total deductions. Add the amounts shown in the far right column for lines 7 through 19					4,384,583.
21 Ordinary income (loss) from trade or business activities. Subtract line 20 from line 6					1,165,228.
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 1998 estimated tax payments and amount applied from 1997 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 depositary 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 1999 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.

TAXPAYERS COPY

Signature of officer _____ Date _____ Title _____

Preparer's signature <i>Dan Foley</i>	Date 3-25-99	Check if self-employed <input type="checkbox"/>	Preparer's social security number 503 90 5998
Firm's name (or yours if self-employed) and address THURMAN, COMES, FOLEY & CO., LLP 416 SOUTH SECOND AVENUE SIOUX FALLS, SD	E.I. No. 46 0446170	ZIP code 57104-6904	

chedule A Cost of Goods Sold

Inventory at beginning of year	1	1,556,118.
Purchases	2	15,635,165.
Cost of labor	3	3,301,901.
Additional section 263A costs (attach schedule)	4	1,040,228.
Other costs (attach schedule)	5	3,034,493.
Total. Add lines 1 through 5	6	24,567,905.
Inventory at end of year	7	1,178,492.
Cost of goods sold. Subtract line 7 from line 6. Enter here and on page 1, line 2	8	23,389,413.

Check all methods used for valuing closing inventory:

i) Cost as described in Regulations section 1.471-3

ii) Lower of cost or market as described in Regulations section 1.471-4

iii) Other (specify method used and attach explanation) _____

Check if there was a writedown of "subnormal" goods as described in Regulations section 1.471-2(c)

Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970)

If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO 9d

Do the rules of section 263A (for property produced or acquired for resale) apply to the corporation? Yes No

Was there any change in determining quantities, cost, or valuations between opening and closing inventory? Yes No

Yes, attach explanation.

chedule B Other Information

	Yes	No
Check method of accounting: (a) <input type="checkbox"/> Cash (b) <input checked="" type="checkbox"/> Accrual (c) <input type="checkbox"/> Other (specify) _____		
Refer to the list on pages 26 through 28 of the instructions and state the corporation's principal:		
i) Business activity MANUFACTURING (b) Product or service EXPRESS ENVELOPES		
Did the corporation at the end of the tax year own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) If "Yes," attach a schedule showing: (a) name, address, and employer identification number and (b) percentage owned		X
Was the corporation a member of a controlled group subject to the provisions of section 1561?		X
Any time during calendar year 1998, did the corporation have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? (See page 15 of the instructions for exceptions and filing requirements for Form TD F 90-22.1.)		X
Yes, enter the name of the foreign country _____		
During the tax year, did the corporation receive a distribution from, or was it the grantor of, or transferor to, a foreign trust? If "Yes," the corporation may have to file Form 3520. See page 15 of the instructions		X
Check this box if the corporation has filed or is required to file Form 8264, Application for Registration of a Tax Shelter <input type="checkbox"/>		
Check this box if the corporation issued publicly offered debt instruments with original issue discount <input type="checkbox"/>		
Also, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments.		
Was the corporation: (a) filed its election to be an S corporation after 1986, (b) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to its basis (or the basis of any other property) in the hands of a C corporation, and (c) has net unrealized built-in gain (defined in section 1374(d)(1)) in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years \$ 894,449.		
Check this box if the corporation had accumulated earnings and profits at the close of the tax year <input checked="" type="checkbox"/>		

Required: Shareholders' Shares of Income, Credits, Deductions, etc.

(a) Pro rata share items		(b) Total amount	
1	Ordinary income (loss) from trade or business activities (page 1, line 21)	1	1,165,228.
2	Net income (loss) from rental real estate activities (attach Form 8825)	2	
3a	Gross income from other rental activities	3a	
3b	Expenses from other rental activities (attach schedule)	3b	
3c	Net income (loss) from other rental activities. Subtract line 3b from line 3a	3c	
4	Portfolio income (loss):		
a	Interest income STATEMENT 6	4a	3,250.
b	Ordinary dividends	4b	
c	Royalty income	4c	
d	Net short-term capital gain (loss) (attach Schedule D (Form 1120S))	4d	
e	Net long-term capital gain (loss) (attach Schedule D (Form 1120S)):		
(1)	28% rate gain (loss) (2) Total for year	4e(2)	
f	Other portfolio income (loss) (attach schedule)	4f	
5	Net section 1231 gain (loss) (other than due to casualty or theft) (attach Form 4797)	5	
6	Other income (loss) (attach schedule)	6	
7	Charitable contributions (attach schedule) STATEMENT 7	7	21,110.
8	Section 179 expense deduction (attach Form 4562)	8	
9	Deductions related to portfolio income (loss) (itemize)	9	
10	Other deductions (attach schedule)	10	
11a	Interest expense on investment debts	11a	
b (1)	Investment income included on lines 4a, 4b, 4c, and 4f above	11b(1)	3,250.
(2)	Investment expenses included on line 9 above	11b(2)	
12a	Credit for alcohol used as a fuel (attach Form 6478)	12a	
b	Low-income housing credit:		
(1)	From partnerships to which section 42(j)(5) applies for property placed in service before 1990	12b(1)	
(2)	Other than on line 12b(1) for property placed in service before 1990	12b(2)	
(3)	From partnerships to which section 42(j)(5) applies for property placed in service after 1989	12b(3)	
(4)	Other than on line 12b(3) for property placed in service after 1989	12b(4)	
c	Qualified rehabilitation expenditures related to rental real estate activities (attach Form 3468)	12c	
d	Credits (other than credits shown on lines 12b and 12c) related to rental real estate activities	12d	
e	Credits related to other rental activities	12e	
13	Other credits	13	
14a	Depreciation adjustment on property placed in service after 1986	14a	130,913.
b	Adjusted gain or loss	14b	
c	Depletion (other than oil and gas)	14c	
d (1)	Gross income from oil, gas, or geothermal properties	14d(1)	
(2)	Deductions allocable to oil, gas, or geothermal properties	14d(2)	
e	Other adjustments and tax preference items (attach schedule)	14e	
15a	Type of income		
b	Name of foreign country or U.S. possession		
c	Total gross income from sources outside the United States (attach schedule)	15c	
d	Total applicable deductions and losses (attach schedule)	15d	
e	Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	15e	
f	Reduction in taxes available for credit (attach schedule)	15f	
g	Other foreign tax information (attach schedule)	15g	
16	Section 59(e)(2) expenditures: a Type		
b	Amount	16b	
17	Tax-exempt interest income	17	
18	Other tax-exempt income STATEMENT 8	18	22,545.
19	Nondeductible expenses STATEMENT 9	19	16,388.
20	Total property distributions (including cash) other than dividends reported on line 22 below	20	426,209.
21	Other items and amounts required to be reported separately to shareholders (attach schedule)		
22	Total dividend distributions paid from accumulated earnings and profits	22	
23	Income (loss). (Required only if Schedule M-1 must be completed.) Combine lines 1 through 6 in column (b). From the result, subtract the sum of lines 7 through 11a, 15e, and 16b	23	1,147,368.

Assets	(a)	(b)	(c)	(d)
Cash		193,850.		112,959.
Trade notes and accounts receivable	4,463,265.		5,972,191.	
Less allowance for bad debts	25,000.	4,438,265.	25,000.	5,947,191.
Inventories		1,531,118.		1,153,492.
U.S. Government obligations				
Tax-exempt securities				
Other current assets STMT 13		174,747.		136,722.
Loans to shareholders		321,500.		66,500.
Mortgage and real estate loans				
Other investments				
Buildings and other depreciable assets	10,658,948.		11,265,804.	
Less accumulated depreciation	4,372,551.	6,286,397.	5,304,163.	5,961,641.
Depletable assets				
Less accumulated depletion				
Land (net of any amortization)				
Intangible assets (amortizable only)	56,863.		39,356.	
Less accumulated amortization		56,863.		39,356.
Other assets STMT 14		458,132.		473,196.
Total assets		13,460,872.		13,891,057.
Liabilities and Shareholders' Equity				
Accounts payable		2,526,210.		1,721,188.
Mortgages, notes, bonds payable in less than 1 year		3,481,514.		3,727,212.
Other current liabilities STMT 15		266,648.		358,911.
Loans from shareholders				
Mortgages, notes, bonds payable in 1 year or more		4,007,142.		4,059,290.
Other liabilities				
Capital stock		125,000.		125,000.
Additional paid-in capital		12,500.		12,500.
Retained earnings STMT 18		3,084,358.		3,929,456.
Adjustments to shareholders' equity				
Less cost of treasury stock		(42,500.)		(42,500.)
Total liabilities and shareholders' equity		13,460,872.		13,891,057.

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return (You are not required to complete this schedule if the total assets on line 15, column (d), of Schedule L are less than \$25,000.)

Net income (loss) per books	1,271,307.	5 Income recorded on books this year not included on Schedule K, lines 1 through 6 (itemize):	
Income included on Schedule K, lines 1 through 6, not recorded on books this year (itemize):		a Tax-exempt interest \$	
		STMT 17	34,355.
Expenses recorded on books this year not included on Schedule K, lines 1 through 11a, 15e, and 16b (itemize):		6 Deductions included on Schedule K, lines 1 through 11a, 15e, and 16b, not charged against book income this year (itemize):	
Depreciation \$		a Depreciation \$	125,989.
Travel and entertainment \$	16,388.		
STMT 16	20,017.	7 Add lines 5 and 6	160,344.
Subtotal lines 1 through 3	1,307,712.	8 Income (loss) (Schedule K, line 23). Line 4 less line 7	1,147,368.

Schedule M-2 Analysis of Accumulated Adjustments Account, Other Adjustments Account, and Shareholders' Undistributed Taxable Income Previously Taxed

	(a) Accumulated adjustments account	(b) Other adjustments account	(c) Shareholders' undistributed taxable income previously taxed
Balance at beginning of tax year	17,264.	<86,334.>	
Ordinary income from page 1, line 21	1,165,228.		
Other additions STMT 10 STMT 11	3,250.	22,545.	
Loss from page 1, line 21	()		
Other reductions STMT 12	(37,498.)		
Combine lines 1 through 5	1,148,244.	<63,789.>	
Distributions other than dividend distributions	426,209.		

For the tax year beginning JANUARY 3, 1999, and ending JANUARY 1, 2000

a Date of election corporation 02/1990	Use IRS label. Otherwise, please print or type. Name BELL PAPER BOX, INC.	C Employer identification number 46-0345217
b SS code no. (see 26-28) 322200	Number, street, and room or suite no. (if a P.O. box, see page 10 of the instructions.) 1411 D AVENUE	D Date incorporated 03/01/1978
	City or town, state, and ZIP code SIOUX FALLS, SD 57104	E Total assets (see page 10) \$ 14,058,536.

(1) Initial return
 (2) Final return
 (3) Change in address
 (4) Amended return

Number of shareholders in the corporation at end of the tax year: 1

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

a Gross receipts or sales 27,797,370	b Less returns and allowances 89,324	c Balance 27,708,046
Cost of goods sold (Schedule A, line 8)		21,911,837
Gross profit. Subtract line 2 from line 1c		5,796,209
Net gain (loss) from Form 4797, Part II, line 18 (attach Form 4797)		
Other income (loss) (attach schedule)	STATEMENT 1	10,064
Total income (loss). Combine lines 3 through 5		5,806,273
Compensation of officers		549,841
Salaries and wages (less employment credits)		1,365,564
Repairs and maintenance		12,717
Bad debts		
Rents		382,245
Taxes and licenses	STATEMENT 2	182,311
Interest		676,962
1 Depreciation (if required, attach Form 4562)	14a 872,727	
2 Depreciation claimed on Schedule A and elsewhere on return	14b 536,392	
3 Subtract line 14b from line 14a		14c 336,335
4 Depletion (Do not deduct oil and gas depletion.)		
5 Advertising		45,817
6 Pension, profit-sharing, etc., plans		53,897
7 Employee benefit programs		100,023
8 Other deductions (attach schedule)	STATEMENT 3	776,759
9 Total deductions. Add the amounts shown in the far right column for lines 7 through 19		4,482,471
10 Ordinary income (loss) from trade or business activities. Subtract line 9 from line 6		1,323,802
11 Tax: a Excess net passive income tax (attach schedule)	22a	
12 Tax from Schedule D (Form 1120S)	22b	
13 Add lines 22a and 22b		22c
14 Payments: a 1999 estimated tax payments and amount applied from 1998 return	23a	
15 Tax deposited with Form 7004	23b	
16 Credit for Federal tax paid on fuels (attach Form 4136)	23c	
17 Add lines 23a through 23c		23d
18 Estimated tax penalty. Check if Form 2220 is attached		24
19 Tax due. If the total of lines 22c and 24 is larger than line 23d, enter amount owed. See instructions for		25
20 depositary method of payment		25
21 Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid		26
22 Enter amount of line 26 you want credited to 2000 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.

TAXPAYER'S COPY

Signature of officer _____ Date _____ Title _____

Preparer's signature 	Date 10-11-00	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN 503-90-5998
Firm's name (or yours if self-employed) and address THURMAN, COMES, FOLEY & CO., LLP 416 SOUTH SECOND AVENUE SIOUX FALLS, SD	E.I. No. 46-0446170	ZIP code 57104-6904	

Part A Cost of Goods Sold

Inventory at beginning of year	1	1,178,492.
Changes:	2	15,090,359.
of labor	3	3,288,385.
Additional section 263A costs (attach schedule)	4	1,025,520.
Other costs (attach schedule)	5	2,812,727.
1. Add lines 1 through 5	6	23,395,483.
Inventory at end of year	7	1,483,646.
Cost of goods sold. Subtract line 7 from line 6. Enter here and on page 1, line 2	8	21,911,837.

Check all methods used for valuing closing inventory:

Cost as described in Regulations section 1.471-3

Lower of cost or market as described in Regulations section 1.471-4

Other (specify method used and attach explanation) _____

Check if there was a writedown of "subnormal" goods as described in Regulations section 1.471-2(c)

Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970)

If LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory reported under LIFO: %

Do the rules of section 263A (for property produced or acquired for resale) apply to the corporation? Yes No

Was there any change in determining quantities, cost, or valuations between opening and closing inventory? Yes No

If "Yes," attach explanation.

Part B Other Information

	Yes	No
Check method of accounting: (a) <input type="checkbox"/> Cash (b) <input checked="" type="checkbox"/> Accrual (c) <input type="checkbox"/> Other (specify) _____		
Report to the list on pages 26 through 28 of the instructions and state the corporation's principal business activity: MANUFACTURING (b) Product or service: EXPRESS ENVELOPES		
Did the corporation at the end of the tax year own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For attribution, see section 267(c).) If "Yes," attach a schedule showing: (a) name, address, and employer identification number and percentage owned		X
Was the corporation a member of a controlled group subject to the provisions of section 1561?		X
Any time during calendar year 1999, did the corporation have an interest in or a signature or other authority over a financial account in a foreign country (such as a bank account, securities account, or other financial account)? (See page 15 of the instructions for exceptions and filing requirements for Form TD F 90-22.1.)		X
If "Yes," enter the name of the foreign country: _____		
During the tax year, did the corporation receive a distribution from, or was it the grantor of, or transferor to, a foreign corporation? If "Yes," the corporation may have to file Form 3520. See page 15 of the instructions		X
Check this box if the corporation has filed or is required to file Form 8254, Application for Registration of a Tax Shelter <input type="checkbox"/>		
Check this box if the corporation issued publicly offered debt instruments with original issue discount <input type="checkbox"/>		
Did the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments.		
Was the corporation: (a) filed its election to be an S corporation after 1986, (b) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to its basis (or the basis of any other property) in the hands of a C corporation, and (c) has net unrealized built-in gain (defined in section 1374(d)(1)) in excess of the recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years <input type="text"/> \$ 894,449.		
Check this box if the corporation had accumulated earnings and profits at the close of the tax year <input checked="" type="checkbox"/>		

(a) Pro rata share items		(b) Total amount	
1	Ordinary income (loss) from trade or business activities (page 1, line 21)	1	1,323,802.
2	Net income (loss) from rental real estate activities (attach Form 8825)	2	
3a	Gross income from other rental activities		
3b	Expenses from other rental activities (attach schedule)		
3c	Net income (loss) from other rental activities. Subtract line 3b from line 3a	3c	
4	Portfolio income (loss):		
4a	Interest income STATEMENT 6	4a	3,250.
4b	Ordinary dividends	4b	
4c	Royalty income	4c	
4d	Net short-term capital gain (loss) (attach Schedule D (Form 1120S))	4d	
4e(1)	Net long-term capital gain (loss) (attach Schedule D (Form 1120S)):		
	(1) 28% rate gain (loss) (2) Total for year	4e(2)	
4f	Other portfolio income (loss) (attach schedule)	4f	
5	Net section 1231 gain (loss) (other than due to casualty or theft) (attach Form 4797)	5	
6	Other income (loss) (attach schedule)	6	
7	Charitable contributions (attach schedule) STATEMENT 7	7	31,968.
8	Section 179 expense deduction (attach Form 4562)	8	
9	Deductions related to portfolio income (loss) (itemize)	9	
10	Other deductions (attach schedule)	10	
11a	Interest expense on investment debts	11a	
11b(1)	(1) Investment income included on lines 4a, 4b, 4c, and 4f above	11b(1)	3,250.
11b(2)	(2) Investment expenses included on line 9 above	11b(2)	
12a	Credit for alcohol used as a fuel (attach Form 6478)	12a	
12b	Low-income housing credit:		
12b(1)	(1) From partnerships to which section 42(j)(5) applies for property placed in service before 1990	12b(1)	
12b(2)	(2) Other than on line 12b(1) for property placed in service before 1990	12b(2)	
12b(3)	(3) From partnerships to which section 42(j)(5) applies for property placed in service after 1989	12b(3)	
12b(4)	(4) Other than on line 12b(3) for property placed in service after 1989	12b(4)	
12c	Qualified rehabilitation expenditures related to rental real estate activities (attach Form 3468)	12c	
12d	Credits (other than credits shown on lines 12b and 12c) related to rental real estate activities	12d	
12e	Credits related to other rental activities	12e	
13	Other credits STATEMENT 8	13	2,400.
14a	Depreciation adjustment on property placed in service after 1986	14a	<32,006.>
14b	Adjusted gain or loss	14b	
14c	Depletion (other than oil and gas)	14c	
14d(1)	(1) Gross income from oil, gas, or geothermal properties	14d(1)	
14d(2)	(2) Deductions allocable to oil, gas, or geothermal properties	14d(2)	
14e	Other adjustments and tax preference items (attach schedule)	14e	
15a	Type of income		
15b	Name of foreign country or U.S. possession		
15c	Total gross income from sources outside the United States (attach schedule)	15c	
15d	Total applicable deductions and losses (attach schedule)	15d	
15e	Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	15e	
15f	Reduction in taxes available for credit (attach schedule)	15f	
15g	Other foreign tax information (attach schedule)	15g	
16	Section 59(e)(2) expenditures: a Type		
16b	b Amount	16b	
17	Tax-exempt interest income	17	
18	Other tax-exempt income STATEMENT 9	18	24,454.
19	Nondeductible expenses STATEMENT 10	19	42,145.
20	Total property distributions (including cash) other than dividends reported on line 22 below	20	921,081.
21	Other items and amounts required to be reported separately to shareholders (attach schedule)		
22	Total dividend distributions paid from accumulated earnings and profits	22	
23	Income (loss). (Required only if Schedule M-1 must be completed.) Combine lines 1 through 6 in column (b). From the result, subtract the sum of lines 7 through 11a, 15e, and 16b	23	1,295,084.

Assets	(a)	(b)	(c)	(d)
cash		112,959.		64,217.
notes and accounts receivable	5,12,191.		5,12,972.	
allowance for bad debts	25,000.	5,947,191.	45,000.	5,367,972.
inventories		1,153,492.		1,450,380.
Government obligations				
tax-exempt securities				
other current assets STMT 14		136,722.		150,109.
loans to shareholders		66,500.		66,500.
mortgage and real estate loans				
other investments				
landings and other depreciable assets	11,265,804.		11,946,360.	
accumulated depreciation	5,304,163.	5,961,641.	6,224,446.	5,721,914.
depletable assets				
accumulated depletion				
intangible (net of any amortization)				
amortizable assets (amortizable only)	39,356.		15,068.	
accumulated amortization		39,356.		15,068.
other assets STMT 15		473,196.		1,222,376.
total assets		13,891,057.		14,058,536.
Liabilities and Shareholders' Equity				
accounts payable		1,721,188.		2,631,819.
notes, bonds payable in less than 1 year		3,727,212.		3,270,804.
other current liabilities STMT 16		358,911.		424,756.
loans from shareholders				
notes, bonds payable in 1 year or more		4,059,290.		3,373,489.
other liabilities				
total stock		125,000.		125,000.
additional paid-in capital		12,500.		12,500.
retained earnings STMT 20		3,929,456.		4,262,668.
contributions to shareholders' equity				
cost of treasury stock		(42,500.)		(42,500.)
total liabilities and shareholders' equity		13,891,057.		14,058,536.

Part M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return (You are not required to complete this schedule if the total assets on line 15, column (d), of Schedule L are less than \$25,000.)

Income (loss) per books	1,254,293.	5 Income recorded on books this year not included on Schedule K, lines 1 through 6 (itemize):	
Income included on Schedule K, lines 1 through 6, not recorded on books this year (itemize):		a Tax-exempt interest \$	
		STMT 18	24,454.
Losses recorded on books this year not included on Schedule K, lines 1 through 11a, 15e, and 16b (itemize):		6 Deductions included on Schedule K, lines 1 through 11a, 15e, and 16b, not charged against book income this year (itemize):	
Depreciation \$	47,556.	a Depreciation \$	
Travel and entertainment \$	26,598.	STMT 19	60,895.
STMT 17	51,986.		
	126,140.	7 Add lines 5 and 6	85,349.
Lines 1 through 3	1,380,433.	8 Income (loss) (Schedule K, line 23), Line 4 less line 7	1,295,084.

Part M-2 Analysis of Accumulated Adjustments Account, Other Adjustments Account, and Shareholders' Undistributed Taxable Income Previously Taxed

	(a) Accumulated adjustments account	(b) Other adjustments account	(c) Shareholders' undistributed taxable income previously taxed
Balance at beginning of tax year	722,035.	<63,789.>	
Shareholder's taxable income from page 1, line 21	1,323,802.		
Adjustments STMT 11 STMT 12	3,250.	24,454.	
Income from page 1, line 21	()		
Reductions STMT 13	(74,113.)		
Balance on lines 1 through 5	1,974,974.	<39,335.>	
Adjustments other than dividend distributions	921,081.		
Balance at end of tax year. Subtract line 7 from line 6	1,053,893.	<39,335.>	

For the tax year 2000, or tax year beginning JANUARY 2, 2000, and ending DECEMBER 30, 2000

Use IRS label. Otherwise, print or type. 12/1990 22200	Name BELL INCORPORATED	C Employer identification number 46-0345217
	Number, street, and room or suite no. (If a P.O. box, see page 11 of the instructions.) 1411 N. D AVENUE	D Date incorporated 03/01/1978
	City or town, state, and ZIP code SIOUX FALLS, SD 57104	E Total assets (see page 11) \$ 14,457,213.

Applicable boxes: (1) Initial return (2) Final return (3) Change in address (4) Amended return

Number of shareholders in the corporation at end of the tax year **1**

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

a	Gross receipts or sales	29,776,748	b	Less returns and allowances	99,138	c	Net	1c	29,677,610.
	Cost of goods sold (Schedule A, line 8)							2	23,731,408.
	Gross profit. Subtract line 2 from line 1c							3	5,946,202.
	Net gain (loss) from Form 4797, Part II, line 18 (attach Form 4797)							4	
	Other income (loss) (attach schedule)	STATEMENT 1						5	503.
	Total income (loss). Combine lines 3 through 5							6	5,946,705.
	Compensation of officers							7	570,577.
	Salaries and wages (less employment credits)							8	1,305,040.
	Repairs and maintenance							9	8,055.
	Bad debts							10	31,511.
	Rents							11	489,963.
	Taxes and licenses	STATEMENT 2						12	197,317.
	Interest							13	788,412.
a	Depreciation (if required, attach Form 4562)	14a	1,122,204.						
b	Depreciation claimed on Schedule A and elsewhere on return	14b	720,518.						
c	Subtract line 14b from line 14a							14c	401,686.
	Depletion (Do not deduct oil and gas depletion.)							15	
	Advertising							16	76,903.
	Pension, profit-sharing, etc., plans							17	57,630.
	Employee benefit programs							18	100,534.
	Other deductions (attach schedule)	STATEMENT 3						19	645,088.
	Total deductions. Add the amounts shown in the far right column for lines 7 through 19							20	4,672,716.
	Ordinary income (loss) from trade or business activities. Subtract line 20 from line 6							21	1,273,989.
	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	
	Payments: 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 4136)	23c							
d	Add lines 23a through 23c							23d	
	Estimated tax penalty. Check if Form 2220 is attached							24	
	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	
	Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid							26	
	Enter amount of line 26 you want: Credited to 2001 estimated tax							27	
									Refunded

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
----------------------	------	-------

Preparer's signature	Date	Check if self-employed	Preparer's SSN or PTIN
<i>David Foley</i>	7-31-01	<input type="checkbox"/>	503-90-5998
Firm's name (or yours if self-employed), address, and ZIP code	EIN	Phone no.	
THURMAN, COMES, FOLEY & CO., LLP 416 SOUTH SECOND AVENUE SIOUX FALLS, SD 57104-6904	46-0446170	(605) 331-2550	

Inventory at beginning of year	1	1,483,646.
Depreciation expenses	2	15,149,356.
Cost of labor	3	3,751,092.
Additional section 263A costs (attach schedule)	4	1,201,174.
Other costs (attach schedule)	5	3,735,537.
6. Add lines 1 through 5	6	25,320,805.
Inventory at end of year	7	1,589,397.
Cost of goods sold. Subtract line 7 from line 6. Enter here and on page 1, line 2	8	23,731,408.

Check all methods used for valuing closing inventory:

Cost as described in Regulations section 1.471-3

Lower of cost or market as described in Regulations section 1.471-4

Other (specify method used and attach explanation) _____

Check if there was a writedown of "subnormal" goods as described in Regulations section 1.471-2(c)

Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970)

If LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory valued under LIFO _____ %

Do the rules of section 263A (for property produced or acquired for resale) apply to the corporation? Yes No

Was there any change in determining quantities, cost, or valuations between opening and closing inventory? Yes No

If "Yes," attach explanation.

Part B Other Information

	Yes	No
Method of accounting: (a) <input type="checkbox"/> Cash (b) <input checked="" type="checkbox"/> Accrual (c) <input type="checkbox"/> Other (specify) _____		
Principal business activity: (a) <u>MANUFACTURING</u> (b) Product or service <u>EXPRESS ENVELOPES</u>		
Is the corporation at the end of the tax year own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For attribution, see section 267(c).) If "Yes," attach a schedule showing: (a) name, address, and employer identification number and percentage owned		X
Is the corporation a member of a controlled group subject to the provisions of section 1561?		X
Check this box if the corporation has filed or is required to file Form 8264, Application for Registration of a Tax Exempt Organization	<input type="checkbox"/>	
Check this box if the corporation issued publicly offered debt instruments with original issue discount	<input type="checkbox"/>	
Does the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments?		
Is the corporation: (a) filed its election to be an S corporation after 1986, (b) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to its basis (or the basis of any other property) in the hands of a C corporation, and (c) has net unrealized built-in gain (defined in section 1222(d)(1)) in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years (see page 17 of the instructions) \$ _____		
Check this box if the corporation had accumulated earnings and profits at the close of the tax year (see page 18 of the instructions)	<input checked="" type="checkbox"/>	
Is the corporation had assets or operated a business in a foreign country or U.S. possession, it may be required to attach Schedule N (Form 1120), Foreign Operations of U.S. Corporations, to this return. See Schedule N for details.		

Part K Shareholders' Shares of Income, Credits, Deductions, etc.

(a) Pro rata share items		(b) Total amount	
1 Ordinary income (loss) from trade or business activities (page 1, line 21)	1	1,273,989.	
2 Net income (loss) from rental real estate activities (attach Form 8825)	2		
3a Gross income from other rental activities	3a		
3b Expenses from other rental activities (attach schedule)	3b		
3c Net income (loss) from other rental activities. Subtract line 3b from line 3a	3c		
4 Portfolio income (loss):			
4a Interest income STATEMENT 6	4a	3,250.	
4b Ordinary dividends	4b		
4c Royalty income	4c		
4d Net short-term capital gain (loss) (attach Schedule D (Form 1120S))	4d		
4e Net long-term capital gain (loss) (attach Schedule D (Form 1120S)):			
(1) 28% rate gain (loss)			
(2) Total for year	4e(2)		
4f Other portfolio income (loss) (attach schedule)	4f		
5 Net section 1231 gain (loss) (other than due to casualty or theft) (attach Form 4797)	5		
6 Other income (loss) (attach schedule)	6		

(a) Pro rata share items

(b) Total amount

		STATEMENT 7		
Charitable contributions (attach schedule)		7		45,924.
Section 179 expense deduction (attach Form 4562)		8		
Deductions related to portfolio income (loss) (itemize)		9		
Other deductions (attach schedule)		10		
a Interest expense on investment debts		11a		
b (1) Investment income included on lines 4a, 4b, 4c, and 4f above		11b(1)		3,250.
(2) Investment expenses included on line 9 above		11b(2)		
1a Credit for alcohol used as a fuel (attach Form 6478)		12a		
b Low-income housing credit:				
(1) From partnerships to which section 42(j)(5) applies for property placed in service before 1990		12b(1)		
(2) Other than on line 12b(1) for property placed in service before 1990		12b(2)		
(3) From partnerships to which section 42(j)(5) applies for property placed in service after 1989		12b(3)		
(4) Other than on line 12b(3) for property placed in service after 1989		12b(4)		
c Qualified rehabilitation expenditures related to rental real estate activities (attach Form 3468)		12c		
d Credits (other than credits shown on lines 12b and 12c) related to rental real estate activities		12d		
e Credits related to other rental activities		12e		
3 Other credits		13		
4a Depreciation adjustment on property placed in service after 1986		14a		<38,937.>
b Adjusted gain or loss		14b		
c Depletion (other than oil and gas)		14c		
d (1) Gross income from oil, gas, or geothermal properties		14d(1)		
(2) Deductions allocable to oil, gas, or geothermal properties		14d(2)		
e Other adjustments and tax preference items (attach schedule)		14e		
5a Name of foreign country or U.S. possession				
b Gross income sourced at shareholder level		15b		
c Foreign gross income sourced at corporate level:				
(1) Passive		15c(1)		
(2) Listed categories (attach schedule)		15c(2)		
(3) General limitation		15c(3)		
d Deductions allocated and apportioned at shareholder level:				
(1) Interest expense		15d(1)		
(2) Other		15d(2)		
e Deductions allocated and apportioned at corporate level to foreign source income:				
(1) Passive		15e(1)		
(2) Listed categories (attach schedule)		15e(2)		
(3) General limitation		15e(3)		
f Total foreign taxes (check one): <input type="checkbox"/> Paid <input type="checkbox"/> Accrued		15f		
g Reduction in taxes available for credit and gross income from all sources (attach schedule)		15g		
6 Section 59(e)(2) expenditures: a Type				
b Amount		16b		
7 Tax-exempt interest income		17		
18 Other tax-exempt income	STATEMENT 8	18		17,429.
19 Nondeductible expenses	STATEMENT 9	19		29,034.
20 Total property distributions (including cash) other than dividends reported on line 22 below		20		798,746.
21 Other items and amounts required to be reported separately to shareholders (attach schedule)				
22 Total dividend distributions paid from accumulated earnings and profits		22		
23 Income (loss). (Required only if Schedule M-1 must be completed.) Combine lines 1 through 6 in column (b). From the result, subtract the sum of lines 7 through 11a, 15f, and 16b		23		1,231,315.

Assets	(a)	(b)	(c)	(d)
Notes and accounts receivable	5,429,972.	64,217.	4,60,777.	
allowance for bad debts	45,000.	5,367,972.	45,000.	4,815,777.
Inventory		1,450,380.		1,554,486.
Government obligations				
exempt securities				
Current assets STMT 13		150,109.		156,200.
Dividends to shareholders		66,500.		254,647.
Mortgage and real estate loans				
Other investments				
Buildings and other depreciable assets	11,946,360.		14,562,115.	
accumulated depreciation	6,224,446.	5,721,914.	7,319,895.	7,242,220.
Intangible assets				
accumulated depletion				
Liability (net of any amortization)				
Intangible assets (amortizable only)	15,068.		21,525.	
accumulated amortization		15,068.		21,525.
Other assets STMT 14		1,222,376.		412,358.
Liabilities		14,058,536.		14,457,213.
Liabilities and Shareholders' Equity				
Accounts payable		2,631,819.		3,310,984.
Accounts, notes, bonds payable in less than 1 year		3,270,804.		2,403,389.
Other current liabilities STMT 15		424,756.		368,377.
Dividends from shareholders				
Accounts, notes, bonds payable in 1 year or more		3,373,489.		3,610,456.
Other liabilities STMT 16				104,745.
Treasury stock		125,000.		125,000.
Additional paid-in capital		12,500.		12,500.
Retained earnings STMT 19		4,262,668.		4,564,262.
Adjustments to shareholders' equity				
Cost of treasury stock		(42,500.)		(42,500.)
Total liabilities and shareholders' equity		14,058,536.		14,457,213.

Reconciliation of Income (Loss) per Books With Income (Loss) per Return (You are not required to complete this schedule if the total assets on line 15, column (d), of Schedule L are less than \$25,000.)

Part	Description	Amount	Amount
1	Income (loss) per books	1,100,340.	
2	Income included on Schedule K, lines 1 through 6, not recorded on books this year (itemize):		
3	Income recorded on books this year not included on Schedule K, lines 1 through 6 (itemize):		
4	Income recorded on books this year not included on Schedule K, lines 1 through 11a, 15f, and 16b (itemize):		
5	Income recorded on books this year not included on Schedule K, lines 1 through 6 (itemize):		
6	Deductions included on Schedule K, lines 1 through 11a, 15f, and 16b, not charged against book income this year (itemize):		
7	Add lines 5 and 6		
8	Income (loss) (Schedule K, line 23). Line 4 less line 7		

Analysis of Accumulated Adjustments Account, Other Adjustments Account, and Shareholders' Undistributed Taxable Income Previously Taxed

	(a) Accumulated adjustments account	(b) Other adjustments account	(c) Shareholders' undistributed taxable income previously taxed
Balance at beginning of tax year	1,053,893.	<39,335.>	
Shareholder's taxable income from page 1, line 21	1,273,989.		
Other additions STMT 10 STMT 11	3,250.	17,429.	
Reductions from page 1, line 21	()	()	
Other reductions STMT 12	(74,958.)	()	
Balance lines 1 through 5	2,256,174.	<21,906.>	
Other distributions other than dividend distributions	798,746.		

of the Treasury
and Service

for year 2001, or tax year beginning **DECEMBER 31, 2000**, and ending **DECEMBER 29, 2001**

Date of election corporation 12/1990	Use IRS label. Other-wise, print or type.	Name BELL INCORPORATED	C Employer identification number 46-0345217
		Number, street, and room or suite no. (If a P.O. box, see page 11 of the instructions.) 1411 N. D AVENUE	D Date incorporated 03/01/1978
		City or town, state, and ZIP code SIOUX FALLS, SD 57104	E Total assets (see page 11) \$ 18,840,658.

Applicable boxes: (1) Initial return (2) Final return (3) Name change (4) Address change (5) Amended return
Number of shareholders in the corporation at end of the tax year **1**

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

a	Gross receipts or sales	30,351,941.	b	Less returns and allowances	162,746.	c	Bal	1c	30,189,195.
	Cost of goods sold (Schedule A, line 8)							2	24,428,870.
	Gross profit. Subtract line 2 from line 1c							3	5,760,325.
	Net gain (loss) from Form 4797, Part II, line 18 (attach Form 4797)							4	<23,448.>
	Other income (loss) (attach schedule)	STATEMENT 1						5	1,163.
	Total income (loss). Combine lines 3 through 5							6	5,738,040.
	Compensation of officers							7	808,333.
	Salaries and wages (less employment credits)							8	1,376,731.
	Repairs and maintenance							9	8,924.
	Bad debts							10	
	Rents							11	512,411.
	Taxes and licenses	STATEMENT 2						12	175,216.
	Interest							13	586,312.
a	Depreciation (if required, attach Form 4562)	14a	1,798,491.						
b	Depreciation claimed on Schedule A and elsewhere on return	14b	473,595.						
c	Subtract line 14b from line 14a							14c	1,324,896.
	Depletion (Do not deduct oil and gas depletion.)							15	
	Advertising							16	18,303.
	Pension, profit-sharing, etc., plans							17	56,523.
	Employee benefit programs							18	85,363.
	Other deductions (attach schedule)	STATEMENT 3						19	383,163.
	Total deductions. Add the amounts shown in the far right column for lines 7 through 19							20	5,336,175.
	Ordinary income (loss) from trade or business activities. Subtract line 20 from line 6							21	401,865.

	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	
d	Payments: a 2001 estimated tax payments and amount applied from 2000 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	
e	Estimated tax penalty. Check if Form 2220 is attached							24	
f	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	
g	Overpayment. If line 23d is larger than the total of lines 22c and 24, enter amount overpaid							26	
h	Enter amount of line 26 you want: Credited to 2002 estimated tax							27	
									Refunded

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 instr. 1)? Yes No

Preparer's signature Don Foley	Date 8-21-02	Check if self-employed <input type="checkbox"/>	Preparer's SSN or PTIN 503-90-5998
Firm's name (or yours if self-employed), address, and city, state, and ZIP code THURMAN, COMES, FOLEY & CO., LLP 416 SOUTH SECOND AVENUE SIOUX FALLS, SD 57104-6904	EIN 46-0446170	Phone no. (605) 331-2550	

Part A Cost of Goods Sold (see page 1b of the instructions)

Inventory at beginning of year	1	1,589,397.
Purchases	2	16,003,953.
Cost of labor	3	3,439,507.
Additional section 263A costs (attach schedule)	4	1,028,359.
Other costs (attach schedule)	5	3,832,334.
Total. Add lines 1 through 5	6	25,893,550.
Inventory at end of year	7	1,464,680.
Cost of goods sold. Subtract line 7 from line 6. Enter here and on page 1, line 2	8	24,428,870.

Check all methods used for valuing closing inventory:

Cost as described in Regulations section 1.471-3

Lower of cost or market as described in Regulations section 1.471-4

Other (specify method used and attach explanation) _____

Check if there was a writedown of "subnormal" goods as described in Regulations section 1.471-2(c)

Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970)

If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO 9d _____

Do the rules of section 263A (for property produced or acquired for resale) apply to the corporation? Yes No

Was there any change in determining quantities, cost, or valuations between opening and closing inventory? Yes No

Yes, attach explanation.

Part B Other Information

	Yes	No
Check method of accounting: (a) <input type="checkbox"/> Cash (b) <input checked="" type="checkbox"/> Accrual (c) <input type="checkbox"/> Other (specify) _____		
Refer to the list on pages 29 through 31 of the instructions and state the corporation's principal:		
(a) Business activity MANUFACTURING (b) Product or service EXPRESS ENVELOPES		
Did the corporation at the end of the tax year own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) If "Yes," attach a schedule showing: (a) name, address, and employer identification number and (b) percentage owned		X
Was the corporation a member of a controlled group subject to the provisions of section 1561?		X
Check this box if the corporation has filed or is required to file Form 8264, Application for Registration of a Tax Shelter <input type="checkbox"/>		
Check this box if the corporation issued publicly offered debt instruments with original issue discount <input type="checkbox"/>		
Also, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments.		
Has the corporation: (a) filed its election to be an S corporation after 1986, (b) was a C corporation before it elected to be an S corporation or the corporation acquired an asset with a basis determined by reference to its basis (or the basis of any other property) in the hands of a C corporation, and (c) has net unrealized built-in gain (defined in section 374(d)(1)) in excess of the net recognized built-in gain from prior years, enter the net unrealized built-in gain reduced by net recognized built-in gain from prior years (see page 17 of the instructions) _____ \$ _____		
Check this box if the corporation had accumulated earnings and profits at the close of the tax year (see page 17 of the instructions) <input checked="" type="checkbox"/>		
If the corporation had assets or operated a business in a foreign country or U.S. possession, it may be required to attach Schedule N (Form 1120), Foreign Operations of U.S. Corporations, to this return. See Schedule N for details.		

Part K Shareholders' Shares of Income, Credits, Deductions, etc.

(a) Pro rata share items		(b) Total amount	
1 Ordinary income (loss) from trade or business activities (page 1, line 21)		1	401,865.
2 Net income (loss) from rental real estate activities (attach Form 8825)		2	
3a Gross income from other rental activities	3a		
3b Expenses from other rental activities (attach schedule)	3b		
3c Net income (loss) from other rental activities. Subtract line 3b from line 3a	3c		
4 Portfolio income (loss):			
a Interest income	STATEMENT 6	4a	4,130.
b Ordinary dividends		4b	
c Royalty income		4c	
d Net short-term capital gain (loss) (attach Schedule D (Form 1120S))		4d	
e (1) Net long-term capital gain (loss) (attach Schedule D (Form 1120S))		4e(1)	
(2) 28% rate gain (loss) _____ (3) Qualified 5-year gain _____			
f Other portfolio income (loss) (attach schedule)		4f	
5 Net section 1231 gain (loss) (other than due to casualty or theft) (attach Form 4797)		5	

Part K Shareholders' Shares of Income, Credits, Deductions, etc. (continued)

(a) Pro rata share items		(b) Total amount	
7	Charitable contributions (attach schedule) STATEMENT 7	7	24,602.
8	Section 179 expense deduction (attach Form 4562)	8	
9	Deductions related to portfolio income (loss) (itemize)	9	
10	Other deductions (attach schedule)	10	
11a	Interest expense on investment debts	11a	
b	(1) Investment income included on lines 4a, 4b, 4c, and 4f above	11b(1)	4,130.
	(2) Investment expenses included on line 9 above	11b(2)	
12a	Credit for alcohol used as a fuel (attach Form 6478)	12a	
b	Low-income housing credit:		
	(1) From partnerships to which section 42(j)(5) applies	12b(1)	
	(2) Other than on line 12b(1)	12b(2)	
c	Qualified rehabilitation expenditures related to rental real estate activities (attach Form 3468)	12c	
d	Credits (other than credits shown on lines 12b and 12c) related to rental real estate activities	12d	
e	Credits related to other rental activities	12e	
13	Other credits	13	
14a	Depreciation adjustment on property placed in service after 1986	14a	51,458.
b	Adjusted gain or loss	14b	<2,537.>
c	Depletion (other than oil and gas)	14c	
d	(1) Gross income from oil, gas, or geothermal properties	14d(1)	
	(2) Deductions allocable to oil, gas, or geothermal properties	14d(2)	
e	Other adjustments and tax preference items (attach schedule)	14e	
15a	Name of foreign country or U.S. possession ▶		
b	Gross income from all sources	15b	
c	Gross income sourced at shareholder level	15c	
d	Foreign gross income sourced at corporate level:		
	(1) Passive	15d(1)	
	(2) Listed categories (attach schedule)	15d(2)	
	(3) General limitation	15d(3)	
e	Deductions allocated and apportioned at shareholder level:		
	(1) Interest expense	15e(1)	
	(2) Other	15e(2)	
f	Deductions allocated and apportioned at corporate level to foreign source income:		
	(1) Passive	15f(1)	
	(2) Listed categories (attach schedule)	15f(2)	
	(3) General limitation	15f(3)	
g	Total foreign taxes (check one): ▶ <input type="checkbox"/> Paid <input type="checkbox"/> Accrued	15g	
h	Reduction in taxes available for credit (attach schedule)	15h	
16	Section 59(e)(2) expenditures: a Type ▶		
	b Amount ▶	16b	
17	Tax-exempt interest income	17	
18	Other tax-exempt income STATEMENT 8	18	47,507.
19	Nondeductible expenses STATEMENT 9	19	30,390.
20	Total property distributions (including cash) other than dividends reported on line 22 below	20	700,789.
21	Other items and amounts required to be reported separately to shareholders (attach schedule)		
22	Total dividend distributions paid from accumulated earnings and profits	22	
23	Income (loss). (Required only if Schedule M-1 must be completed.) Combine lines 1 through 6 in column (b). From the result, subtract the sum of lines 7 through 11a, 15g, and 16b	23	381,393.

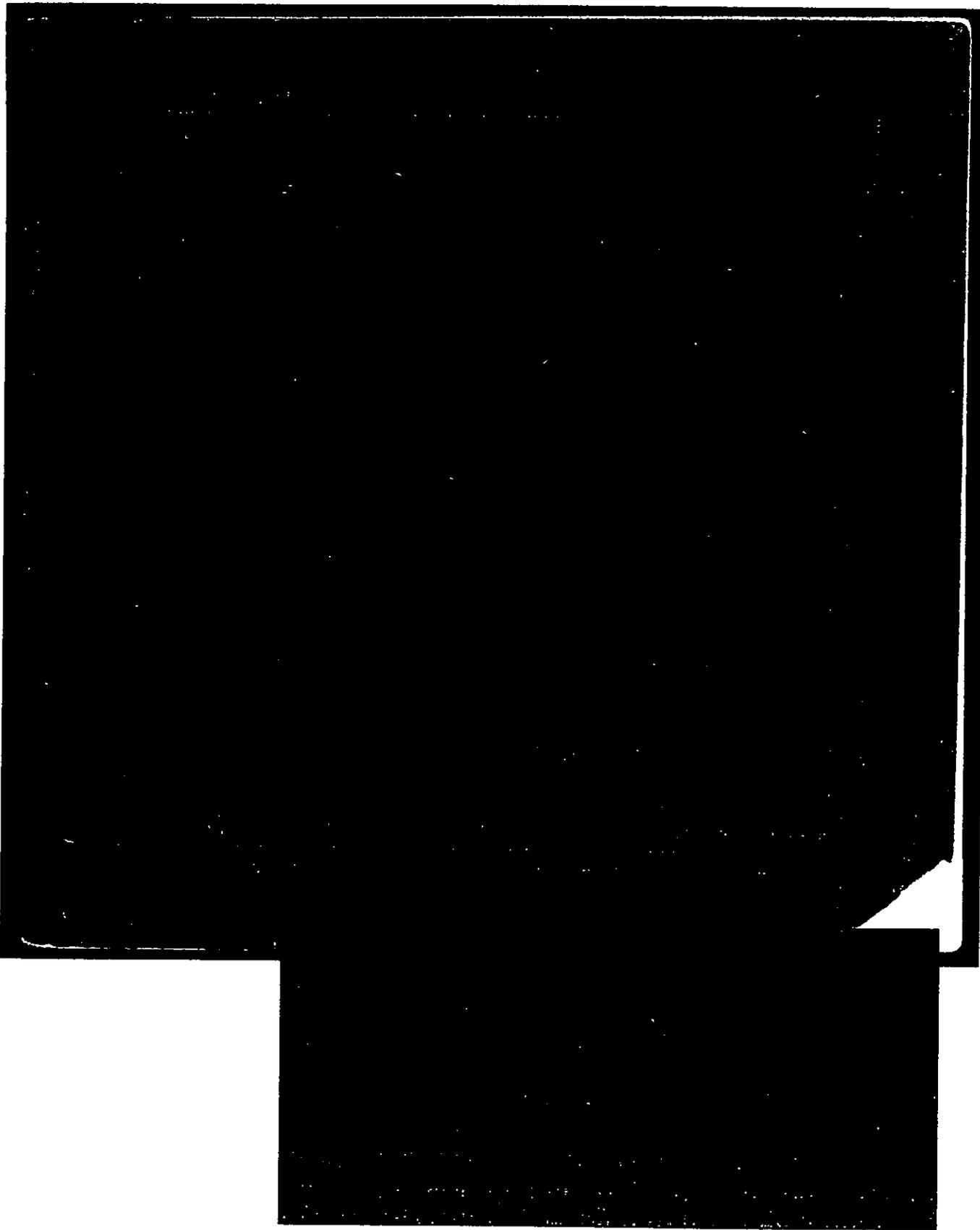
Schedule L Balance Sheets	Beginning of tax year		End of tax year	
	(a)	(b)	(c)	(d)
Assets				
Cash				
Trade notes and accounts receivable	4,860,777.		8,192,264.	
Deductible allowance for bad debts	45,000.	4,815,777.	50,000.	8,142,264.
Inventory		1,554,486.		1,438,347.
U.S. Government obligations				
Tax-exempt securities				
Other current assets (Att. Sch.)	SEE STATEMENT 13	156,200.		175,257.
Loans to shareholders		254,647.		130,614.
Mortgage and real estate loans				
Other investments (Att. Sch.)				
Buildings and other depreciable assets	14,562,115.		16,807,619.	
Deductible accumulated depreciation	7,319,895.	7,242,220.	8,471,208.	8,336,411.
Depletable assets				
Deductible accumulated depletion				
Land (net of any amortization)				
Intangible assets (amortizable only)	21,525.		39,898.	
Deductible accumulated amortization		21,525.		39,898.
Other assets (Att. Sch.)	SEE STATEMENT 14	412,358.		577,867.
Total assets		14,457,213.		18,840,658.
Liabilities and Shareholders' Equity				
Accounts payable		3,310,984.		3,424,576.
Mortgages, notes, bonds payable in less than 1 year		2,403,389.		6,366,363.
Other current liabilities (Att. Sch.)	SEE STATEMENT 15	368,377.		502,651.
Loans from shareholders				
Mortgages, notes, bonds payable in 1 year or more		3,610,456.		3,487,204.
Other liabilities (Att. Sch.)	SEE STATEMENT 16	104,745.		124,437.
Capital stock		125,000.		125,000.
Additional paid-in capital		12,500.		12,500.
Retained earnings	STMT 20	4,564,262.		4,840,427.
Adjustments to shareholders' equity (Att. Sch.)				
Deductible cost of treasury stock		(42,500.)		(42,500.)
Total liabilities and shareholders' equity		14,457,213.		18,840,658.

Schedule M-1 Reconciliation of Income (Loss) per Books With Income (Loss) per Return (You are not required to complete this schedule if the total assets on line 15, column (d), of Schedule L are less than \$25,000.)

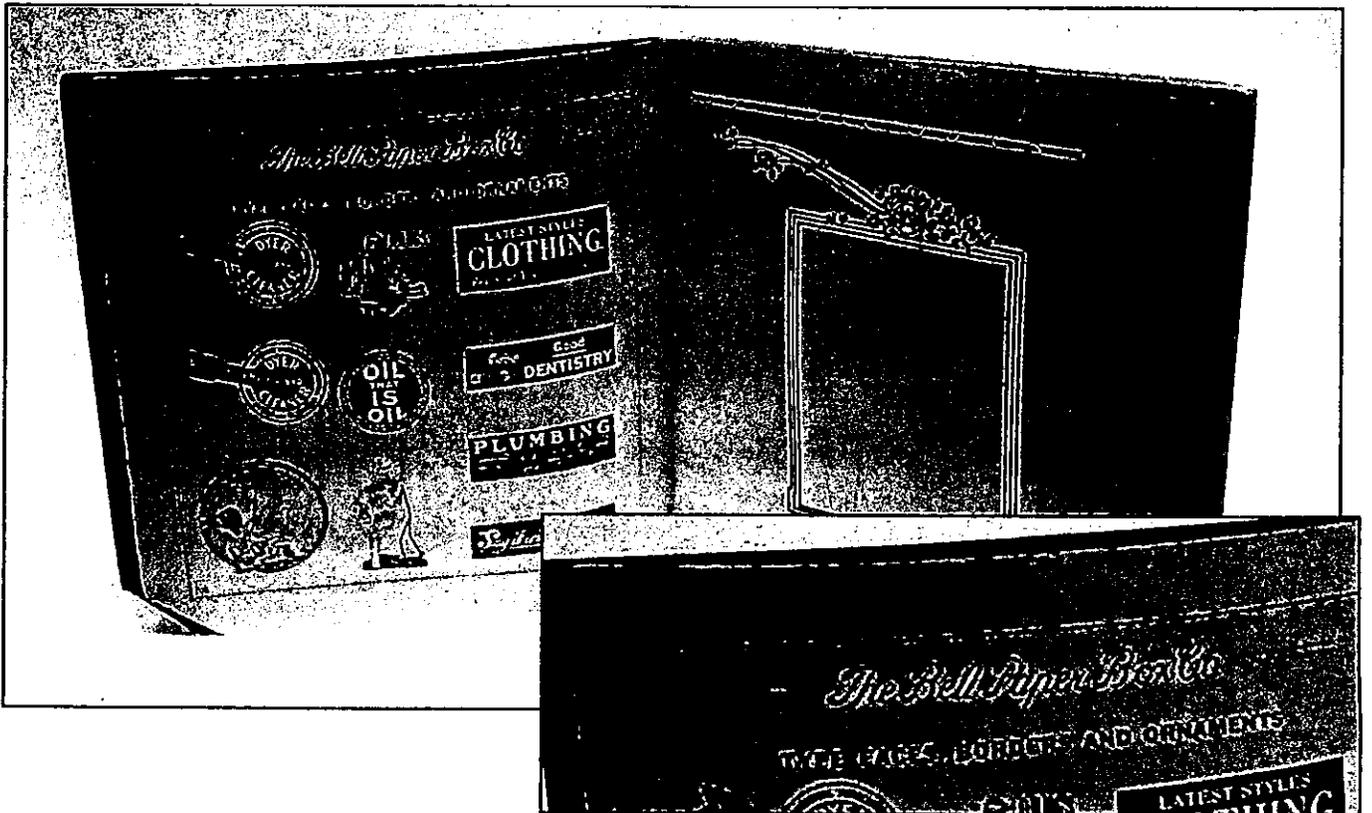
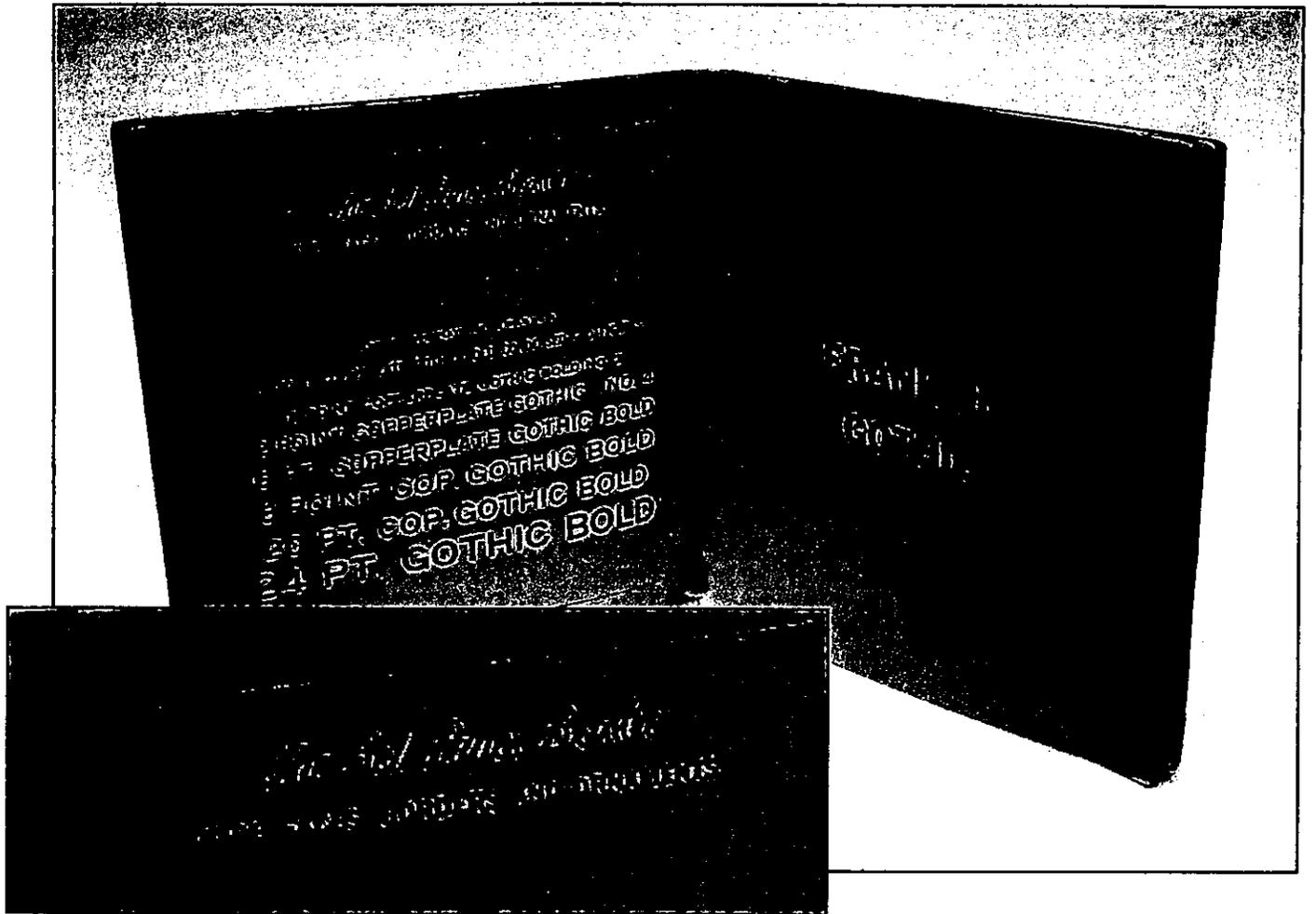
Net income (loss) per books	976,954.	5	Income recorded on books this year not included on Schedule K, lines 1 through 6 (itemize):	
Income included on Schedule K, lines 1 through 6, not recorded on books this year (itemize):			a Tax-exempt interest \$	
			STMT 18	78,919.
Expenses recorded on books this year not included on Schedule K, lines 1 through 11a, 15g, and 16b (itemize):		6	Deductions included on Schedule K, lines 1 through 11a, 15g, and 16b, not charged against book income this year (itemize):	
Depreciation \$			a Depreciation \$	533,507.
Travel and entertainment \$	30,390.		STMT 19	39,178.
STMT 17	25,653.			572,685.
Add lines 1 through 3	1,032,997.	7	Add lines 5 and 6	651,604.
		8	Income (loss) (Schedule K, line 23), Line 4 less line 7	381,393.

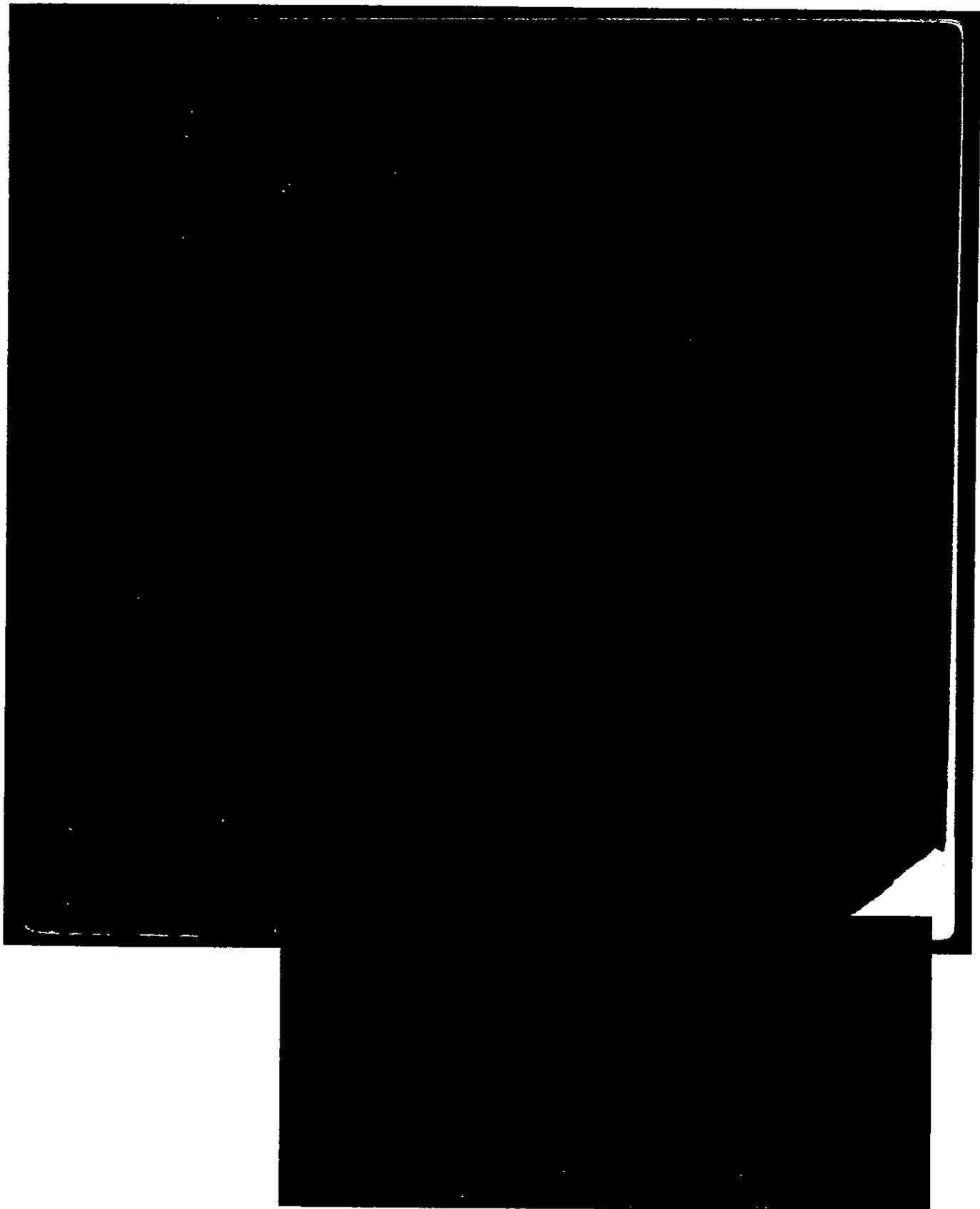
Schedule M-2 Analysis of Accumulated Adjustments Account, Other Adjustments Account, and Shareholders' Undistributed Taxable Income Previously Taxed

	(a) Accumulated adjustments account	(b) Other adjustments account	(c) Shareholders' undistributed taxable income previously taxed
Balance at beginning of tax year	1,457,428.	<21,906.>	
Ordinary income from page 1, line 21	401,865.		
Other additions STMT 10 STMT 11	4,130.	47,507.	
Loss from page 1, line 21	()		
Other reductions STMT 12	(54,992.)	()	
Combine lines 1 through 5	1,808,431.	25,601.	

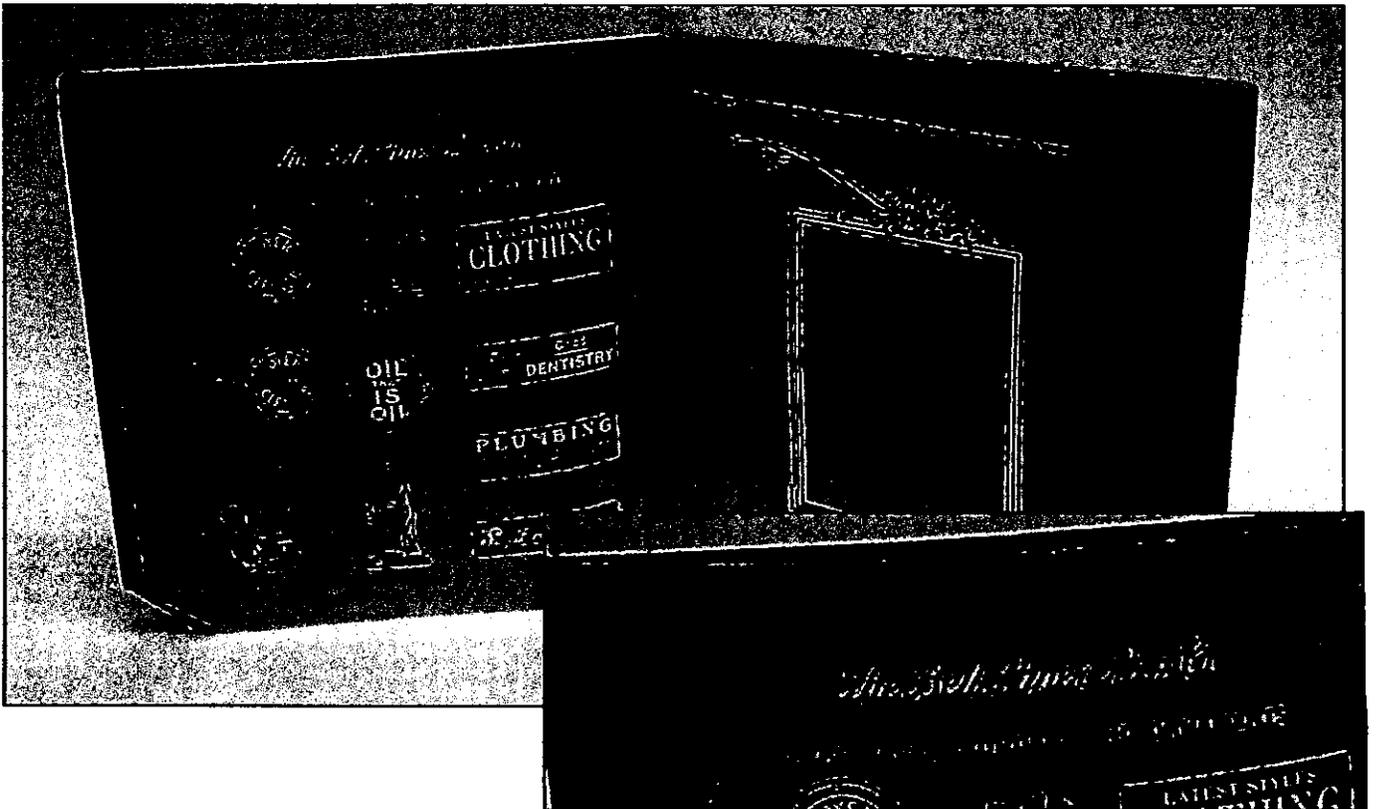
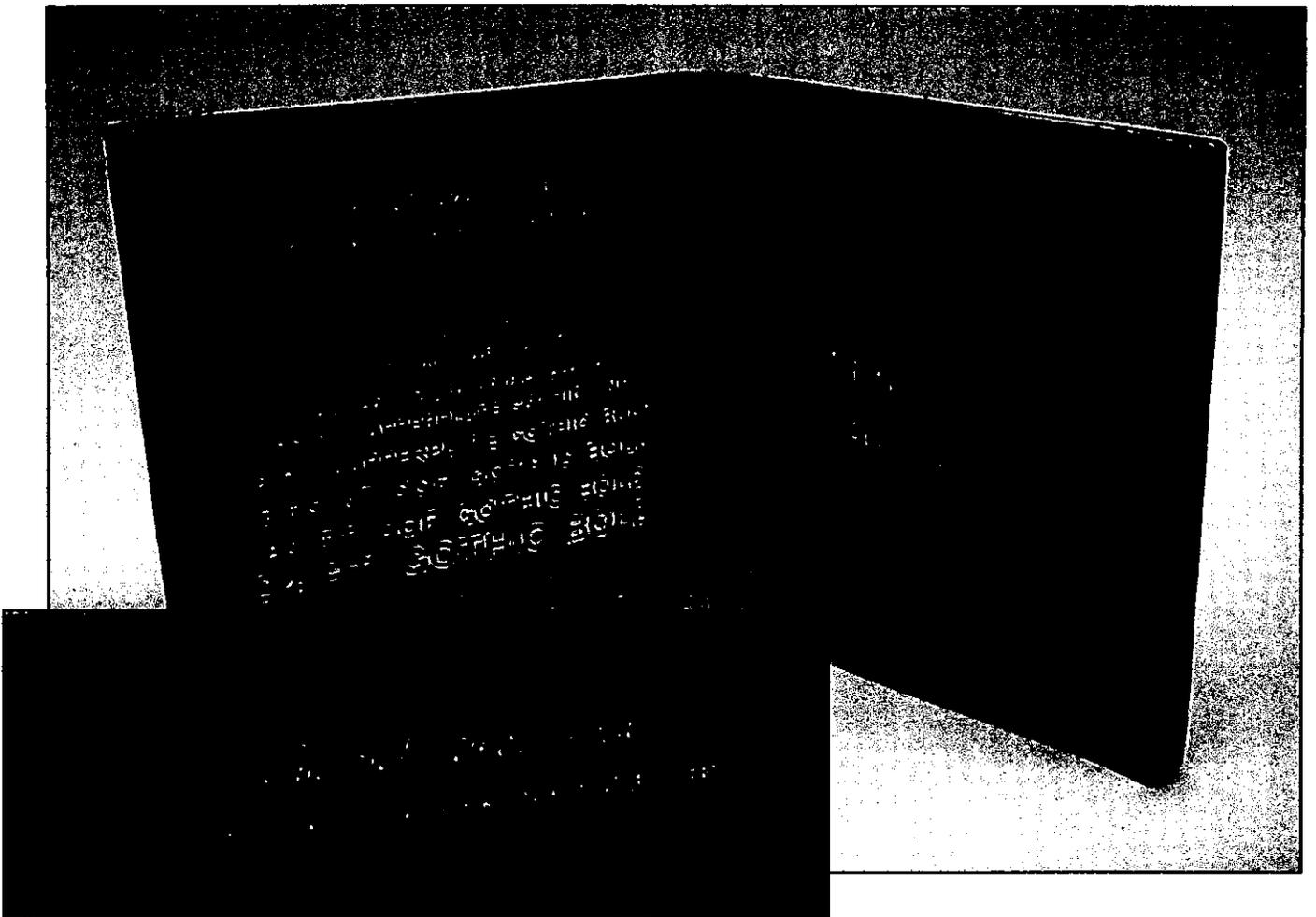


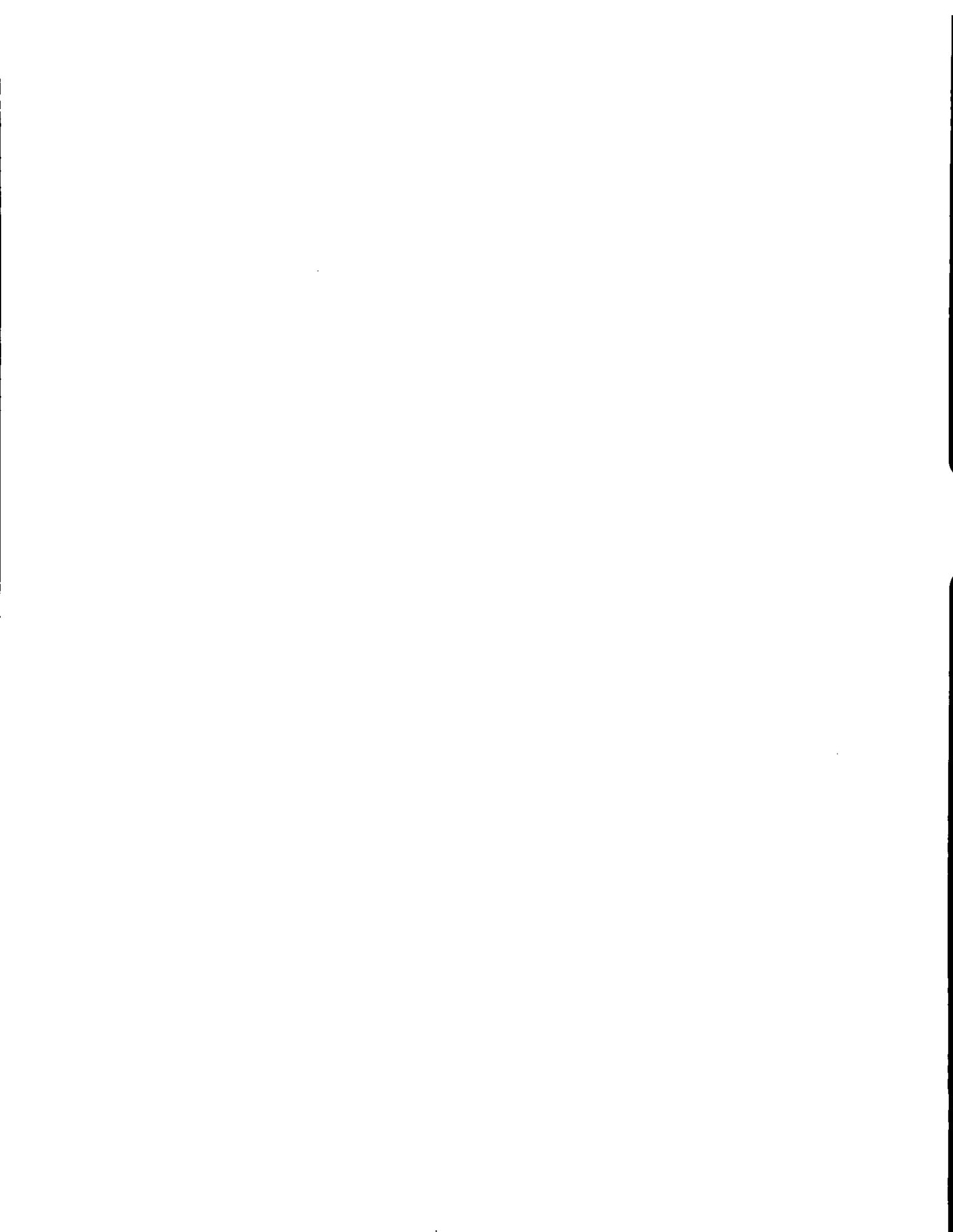
Graham
EXHIBIT NO. 6
4/12/03
J. CONNELLY





Grattan
EXHIBIT NO. *6*
6/12/03
J. CONNELLY





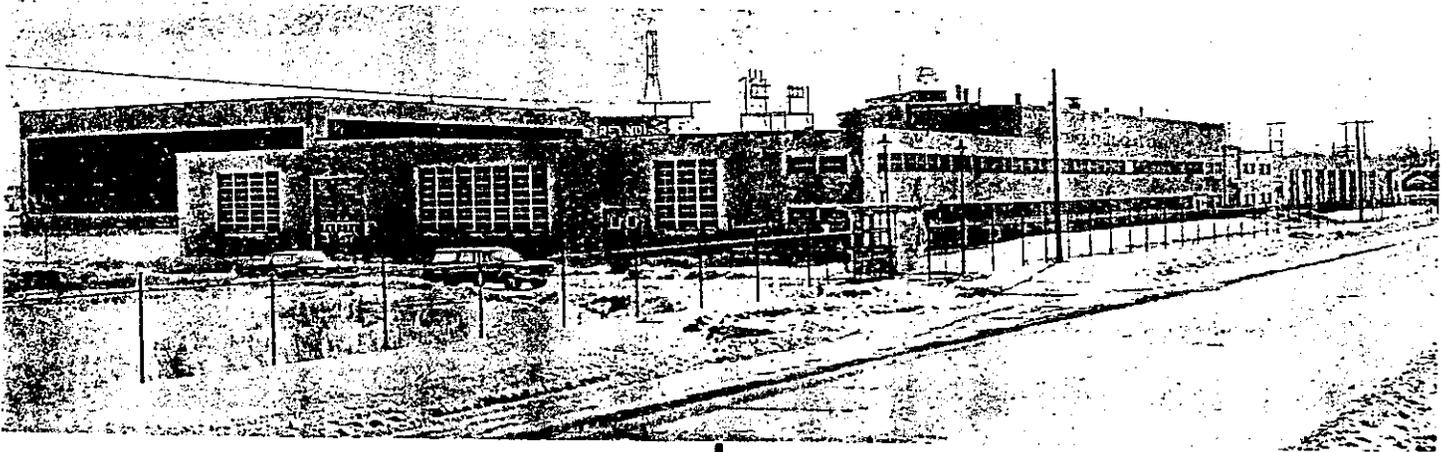
WHAT'S IN A NAME?
For Your New Employee Publication



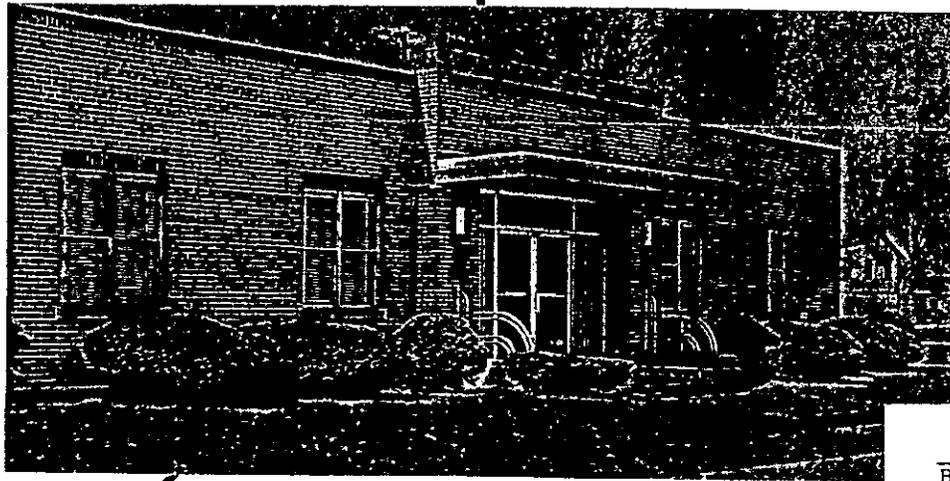
\$50, THAT'S WHAT!
See Page 4 for Details

Volume 1, No 1

May, 1968



Bell Fibre's Newest Plant — in Grand Rapids, Mich.

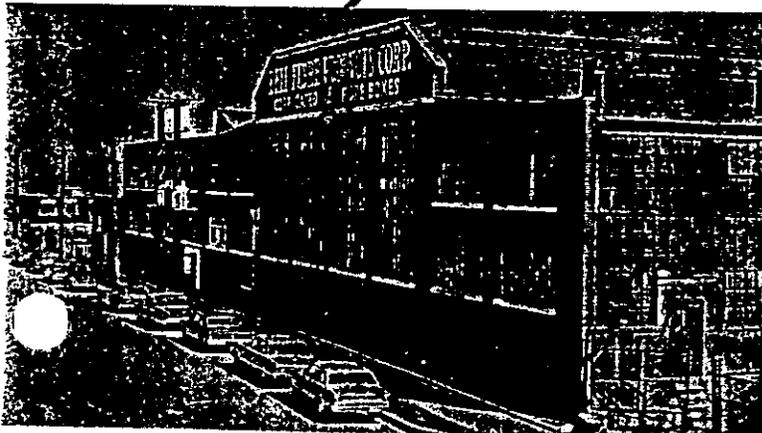


**The "Home Office" Building
Marion, Indiana**

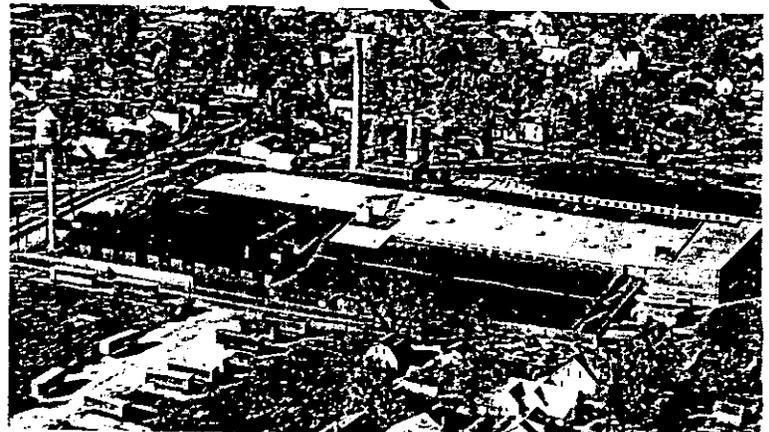
EXHIBIT #5

Bell, Inc. vs. Bell Packaging Corp.

Deposition of Todd Levy
August 13, 2003



**The Chicago Plant — To be Replaced
By a New Facility Next Year**



**The Marion Plant — Still Modern
Although It's the Oldest**



GEORGE A. BELL
Founder



JOHN L. BELL, JR.
President



JOHN L. BELL, SR.
President 1954-1968

THREE GENERATIONS OF PROGRESS

George A. Bell Foresaw Need for Lightweight Containers Back in Days of Wooden Boxes

The idea of using corrugated paper boxes for shipping heavy objects was viewed with suspicion by most shippers back when this Company was founded, 56 years ago.

Virtually everything was shipped in wooden cases and crates, although they were heavy and added to shipping costs. For that reason, about the only use for corrugated containers was for the wrapping of kerosene lamp chimneys, packaging individual bottles and packing calendars.

The corrugating medium in those days usually was made from straw while the liner was made of jute—a combination of wood pulp and waste paper. Tough kraft paper made from pure wood pulp had not yet been placed on the market.

It was against this background that the late George A. Bell, grandfather of John L. Bell, Jr., Company President, established the Indiana Fibre Products Co. in 1913. He did so with knowledge gained in the making and processing of paper at Hoosier Box and Pie Plate Co., of which he was president—knowledge that showed him there would be a need for strong, lightweight shipping containers.

The new container company was one of the nation's earliest manufacturers of corrugated containers. At first, they

were used for shipping the paper plates manufactured by the Pie Plate Company and for the products of the booming glass factories in the Marion area.

In the beginning, most of the operations were performed by hand after a small corrugator turned out double-faced material approximately a yard wide at the rate of 20 to 30 feet a minute. (Today, corrugators manufacture combined board up to 87 inches wide at rates of up to 600 feet a minute.) The only printing was in the form of hand-stamping of numbers on the boxes.

Shortly before the new container company was founded, the railroads, which had refused to accept merchandise packed in corrugated boxes, agreed to permit the shipment of products in the light-weight containers and the way was paved for the ever-expanding use of corrugated boxes.

Progress was slowed after the United States entered World War I when much of the Marion plant's facilities were converted for the manufacture of artillery shell casings.

During the post-war boom, business and industry quickly recognized the savings in handling and shipping that could be obtained through the use of corrugated containers. Demands increased so rapidly that in 1920-21 Mr. Bell expanded plant facilities in Marion.

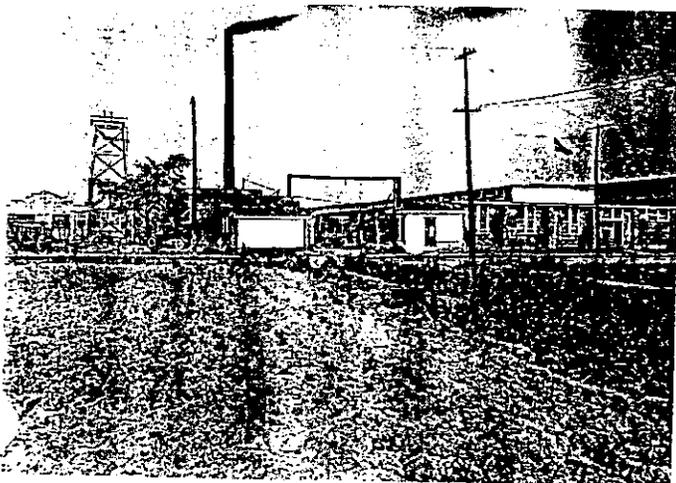
Part of this program included the building of a storage area so the huge inventory of roll stock could be protected from the weather and a five-ton electric crane installed to handle the two-ton rolls of liner-board.

More expansion took place in 1931 when Mr. Bell established a company in Chicago to operate a sheet plant. The sheets were shipped from Marion until 1940 when a larger plant was purchased and rebuilt and a corrugator installed. At that time, the Chicago company, known as Abell Box Corp., and the Marion company, Indiana Fibre Products Co., were combined and the name changed to Bell Fibre Products Corp., the present name.

World War II posed new challenges for the Company. The military needed a special kind of weatherproof corrugated container for shipping and storing war materiel. Bell joined with other box manufacturers and the adhesives industry to develop production methods for manufacturing waterproof containers.

After peace returned, expansion of the Marion facilities

(Continued on Page 3)



EARLY DAYS — Here's how Bell Fibre's plant in Marion looked in early 1920's, a few years after Company was founded.

The Executive Scratchpad

Many, many times we all have heard people say that the greatest need in this world is for better communication between people. In communication between people the "climate" of a company is established. Basically a communications program or "climate" can be one of secrecy or openness. We are not going to judge the past today, only explain what we hope the future condition of our "communication climate" will be.

Our management has a desire for a climate in which information will be shared fully throughout the company. We want communication to be imaginative, timely, appropriate, and free-flowing — to be communicated downward, upward, and laterally throughout the company.

One media we plan to use is a monthly newspaper. This seems to be an effective and reliable way of communicating the same information to everyone in the company at the same time, in the same way. A successful publication of this type we feel should stress the common interests of the people who read it and the people who write it.

Specifically, this paper will try to promote your acquaintance with other employees and their activities and to report the developments and activities of the company and our industry in general. We will attempt to do a straight forward reporting job with respect to company news, and never knowingly publish items about employees which would in any way be unkind or embarrassing.

Another way we will improve communications and understanding of our company operations is through our reorganization program. Our decision to reorganize was prompted by many reasons of which some were:

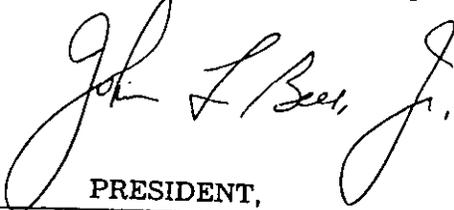
- A. The growth of the company over the past ten years.

- B. Changing management trends and improved techniques.
 C. Changing personnel in all levels of management.
 D. Changes outside the company, such as changing marketing channels, acquisitions of customers by larger companies, new markets developing.

Fundamentally, however, the decision to reorganize or change was based on evidence of organizational shortcomings, which were due to growth or other changes externally and internally. We found evidence that the fundamental objectives of the company were no longer clear to many of our employees and managers. Confusion as to what we all should be trying to do and shoot for as goals and objectives were cloudy or non-existent.

To improve this picture we are almost finished with our reorganization study and will have our recommendations ready soon.

Also, your management feels that the growth potential of Bell Fibre is unlimited. We, as a closely knit team, have spent many hours in and away from corporate headquarters in the long range planning of our company. We have developed a plan which we feel is a sound, solid foundation on which to build our futures. At the base of this foundation to hold it up and intact are our people. We believe that good management is first, last, and always "the development of people."


 PRESIDENT,

THREE GENERATIONS — Continued from Page 2

was begun. A new "home office" building was built and a roll pit constructed to expedite the handling of the 4,000 tons of paper kept in inventory. New shipping docks and railroad siding were built so the docks would have a capacity of 13 semi-trailers and the siding could handle four railroad cars. With the Marion plant processing more than 2,800 tons of liner-board monthly, it's necessary to have adequate shipping and receiving facilities.

Meanwhile, John L. Bell, Sr., joined his father in the operation of the Company in 1937 and in 1954 he was elected President of Bell Fibre and George Bell was named chairman of the board, a position he held until his death in 1956.

In 1959, the Company took one of the most important steps in its history when arrangements were made for the Tennessee River Pulp and Paper Co. to build a huge liner-board mill at Counce, Tenn. Bell Fibre owns a substantial interest in this mill and this gives the Company control over the raw material it uses in making containers — kraft paper.

The pulp and paper company in which Bell Fibre has a substantial interest owns or controls approximately 300,000

acres of timberland in Alabama, Mississippi and Tennessee and also owns a railroad for shipping linerboard.

Next expansion step taken by the Company came in 1961 when Bell Fibre acquired plant facilities on a 17-acre site in Grand Rapids, Mich. This completely equipped plant has 200,000 square feet of floor space and has made it possible to add major customers in Michigan as well as to serve better the customers it already had in the state.

The building of an entirely new plant in the Chicago area, described on Page 4 of this issue, will be the next move to make Bell Fibre one of the most modern companies of its type in the nation.

Leadership in the continued modernization and growth of the 56-year-old Company now is in the hands of John L. Bell, Jr., who joined his father in the operation of Bell Fibre in 1960. He was elected President last August after the death of John L. Bell, Sr.

Actions speak louder than words. And the record of the pioneering Bell Fibre Products Corp. holds promise of future growth to come both for the Company and for the employees who made possible the progress which is important to everyone connected with it.



Bill Peterson
Editor

Tom Cunningham
Chicago Reporter

Dezso Bereczky
Chicago
Photographer

Bob Finn
Grand Rapids
Reporter

Lee Thorne
Grand Rapids
Photographer

Steve Flack
Marion Reporter

Bob Kelley
Marion
Photographer

SIX TO FURNISH NEWS FOR BELL PUBLICATION

Aim of Bell Fibre's new monthly employee publication will be to report accomplishments of employees while on the job and as citizens of the communities in which they live. There also will be articles about employee organizations, such as teams; Company programs, individuals and about Company plans and progress.

A reporter and photographer have been selected in each of the three plants. They will report to "Bill" Peterson, who is in charge of employee relations and who will serve as editor. Bill has been with the company 15 years and is interested in sports, especially golf and tennis. He is married and he and his wife, Sara, have two sons and three daughters, William, Katie, David, Nancy and Barbara. The Petersons live in Van Buren.

In Chicago, Tom Cunningham, Office Manager, will handle the reporting. Tom has been with Bell Fibre since March, 1957, and has had experience in the Order, Estimating, and Sales Service departments. Reading, theatre and hunting for bargain antiques occupy his free time. Tom is single and lives in Riverdale, Illinois.

Dezso Bereczky will be photographer in Chicago. Dezso was born in Budapest, Hungary, and fled to the United States following the Hungarian revolution of 1956, leaving his family in Hungary. He was employed by the Company in September, 1957 as a machinist. In 1964, he was able to bring his family to this country. Dezso, his wife, Louisa, and son, Henry, live on Chicago's south side. His hobbies of photography, skiing and travel keep him busy.

In Grand Rapids, Bob Finn, the reporter, is assigned to Sales Service. Bob is married and has two pre-school age boys, Pat and Mike. He started with Bell Fibre in the Order Department in Marion in July, 1959, and transferred

A NAME'S THE GAME

Winner of Contest to Get \$50 U. S. Savings Bond

Because Bell Fibre's new monthly publication is for and about the 824 employees of the Company, it's appropriate that the employees devise a name for the news-magazine.

A contest is being conducted by the Industrial Relations Department among employees in all three plants with a \$50 U. S. Savings Bond offered as prize for the winning name.

An entry blank is being supplied to each employee in his or her time card slot to get the contest underway. It's suggested that you enclose your entry in an envelope before you submit it to the Personnel Department.

Here's a tip to help you win: Devise a short, catchy name that includes part of the name of the Company and the products it makes. An example would

be, "The Bell News-Box." Get the idea? be, "The Bell News-Box." Get the idea?

be, "The Bell News-Box." Get the idea?

The complete rules for the contest: 1. All Company personnel, with the exception of Executive Officers and editors of the publication, are eligible.

2. Each eligible employee may submit as many entries as he or she wishes but each entry must be on a separate blank. (Extra blanks are available at the Personnel Office in your plant.)

3. Entries must be submitted to your plant's Personnel Office by June 6th for forwarding to the editor.

4. Judging will be by Company Executive Officers with the winning entry to be judged on merit.

You will note that each entry blank has been devised so that the name of the person making the entry will not be known to the judges.

PLANS FOR NEW CHICAGO AREA PLANT ANNOUNCED

Plans now are underway for Bell Fibre to break ground for the new South Holland, Illinois plant sometime between June 1 and 15.

The new facility will be one of the largest and most modern of its kind in the Chicago area and will have 235,000 square feet of floor space. Much of the equipment in the new plant will be new. This will include an 87-inch corrugator, Langston-Flexo folder-gluer, S&S Flexo folder-gluer, Ward Rotary die cutter and two new letter presses. Existing equipment to be moved to the new plant includes a folder-gluer, stitchers, tapers, jaw press and slitters and slotters.

Jack Day, Manufacturing Manager, indicated that the corrugator start up date is projected for February 1, 1970, and that the move from the old plant to the new would be completed by May 1, 1970. He further indicated that the plant eventually would employ 225 to 250 hourly personnel.

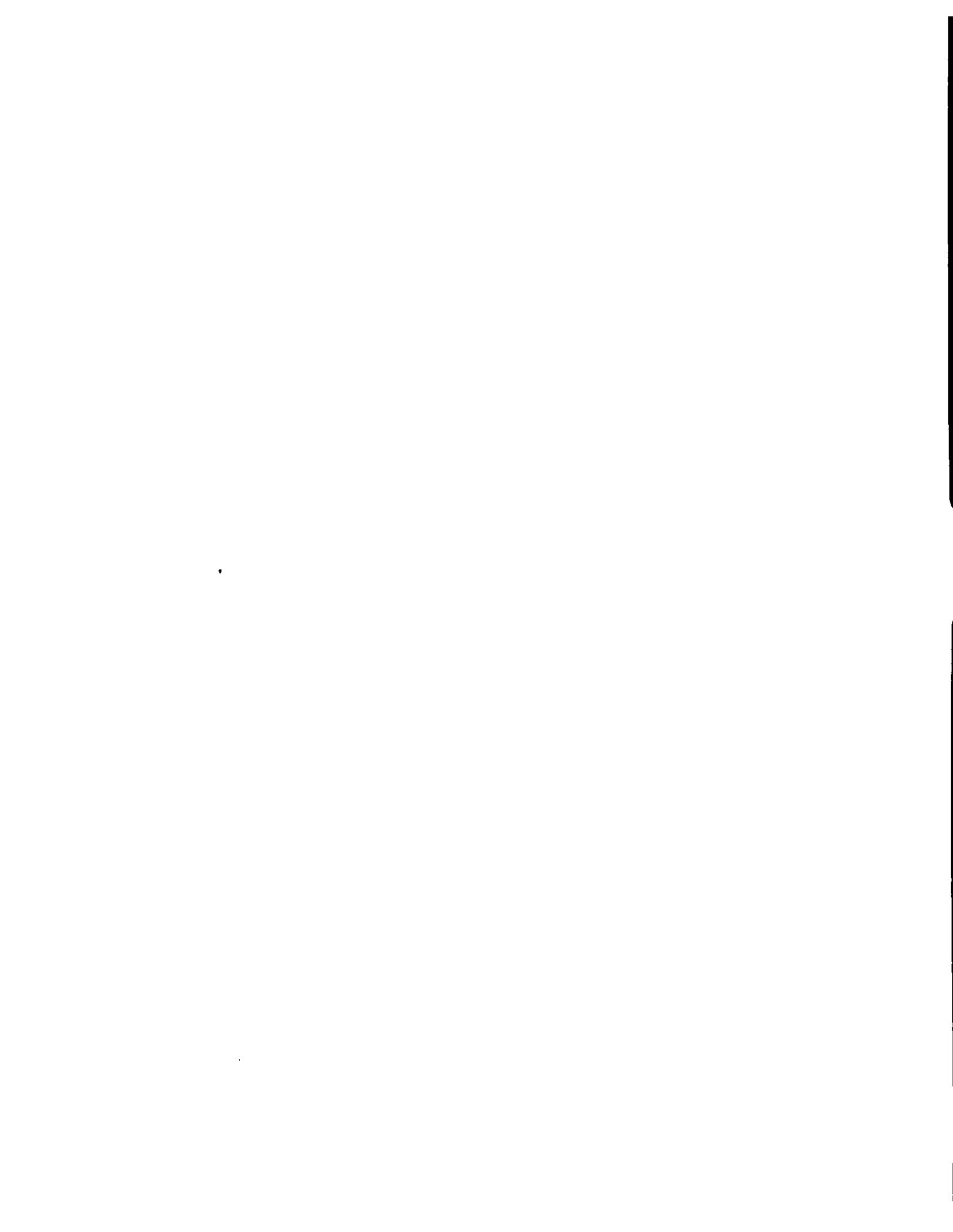
INDUSTRIAL RELATIONS DEPARTMENT

Bell Fibre Products Corp.

Marion, Indiana 46952



BULK RATE
U. S. POSTAGE
PAID
Marion, Ind.
Permit #499



INDIANA FIBRE PRODUCTS COMPANY

MANUFACTURERS OF



GEORGE A BELL
PRESIDENT

ALL AGREEMENTS ARE CONTINGENT
UPON STRIKES, ACCIDENTS, FIRES OR
OTHER DELAYS BEYOND OUR CONTROL.
ALL ORDERS TAKEN SUBJECT TO
ACCEPTANCE BY US AT MARION,
INDIANA. MAKE ALL CHECKS PAYABLE
TO THE COMPANY ONLY.

MARION, INDIANA

January 2, 1940

ANNOUNCEMENT

We are pleased to announce that in order to simplify our corporate structure and to obtain more efficient operations—the Indiana Fibre Products Company has changed its name and has taken over the operations of its affiliated company as well as its wholly owned subsidiary.

The new corporation is combining the operations of the following:

Hoosier Box & Pie Plate Company, Established 1911
Indiana Fibre Products Company, Established 1913
Abell Box Corporation, Established 1931

The merged business will continue under the new name

BELL FIBRE PRODUCTS CORPORATION

The Chicago office was moved December 1, 1939 to our new Chicago factory location; 1111 East 83rd Street—Telephones Regent 4630-1-2-3.

The Marion, Indiana office remains unchanged—Telephones 1542-3-4.

All contracts of each company are assumed by the Bell Fibre Products Corporation.

The management and policy is the same—no change.

We wish to assure you that our combined organization, with its increased facilities, will use every effort to deserve in the future a continuance of business relations which have existed so pleasantly between us in the past.

Wishing you a Happy and Prosperous New Year, we are

Very cordially yours,

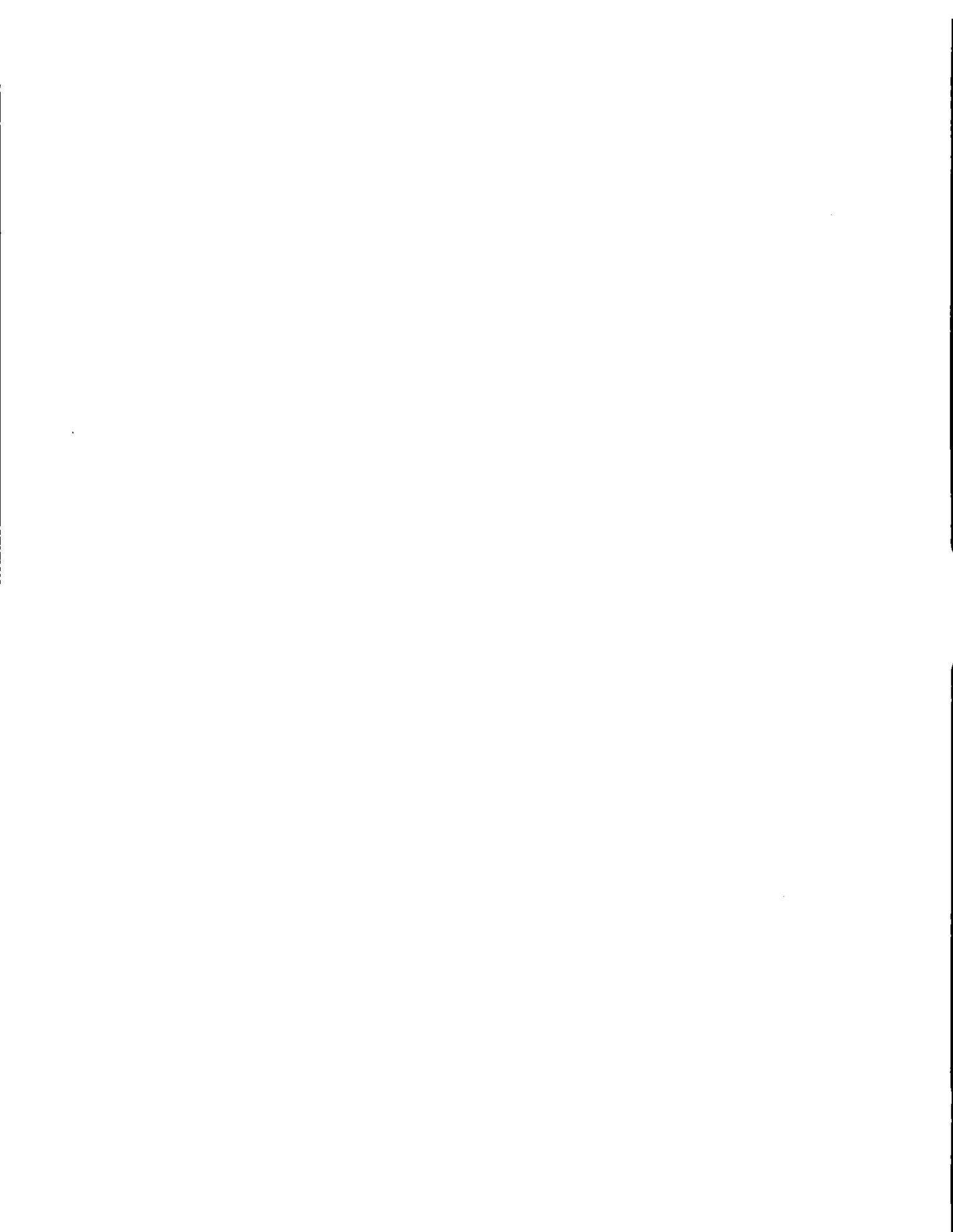
HOOSIER BOX & PIE PLATE COMPANY
INDIANA FIBRE PRODUCTS COMPANY
ABELL BOX CORPORATION

A handwritten signature in cursive script that reads "G. A. Bell". Below the signature, the word "President" is printed in a small font.

EXHIBIT #4

Bell, Inc. vs. Bell Packaging Corp.

Deposition of Todd Levy
August 13, 2003



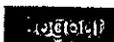


UNITED STATES PATENT AND TRADEMARK OFFICE

Trade Mark Electronic Search System (TESS)

TESS was last updated on Tue Jun 10 04:12:24 EDT 2003

PTO HOME TRADEMARK TESS HOME NEW USER STRUCTURED FREQ FORM BROWSE Dict BOTTOM HELP

 Please logout when you are done to release system resources allocated for you.

Record 1 out of 1

Check Status

(TARR contains current status, correspondence address and attorney of record for this mark. Use the "Back" button of the Internet Browser to return to TESS)



Word Mark	BELL FIBRE PRODUCTS MARION, IND.
Goods and Services	(EXPIRED) IC 016. US 037. G & S: CORRUGATED FIBREBOARD BOXES. FIRST USE: 19391231. FIRST USE IN COMMERCE: 19391231
Mark Drawing Code	(3) DESIGN PLUS WORDS, LETTERS, AND/OR NUMBERS
Design Search Code	220324 240501 241725 260104
Serial Number	73050924
Filing Date	April 30, 1975
Change In Registration	CHANGE IN REGISTRATION HAS OCCURRED
Registration Number	1045401
Registration Date	August 3, 1976
Owner	(REGISTRANT) BELL FIBRE PRODUCTS CORPORATION CORPORATION INDIANA P.O. BOX 3333 MARION INDIANA 46952 (LAST LISTED OWNER) BELL PACKAGING CORPORATION CORPORATION BY CHANGE OF NAME FROM INDIANA P.O. BOX 3333 MARION INDIANA 46953

EXHIBIT #3

Bell, Inc. vs. Bell Packaging Corp.

Deposition of Todd Levy
August 13, 2003

Thank you for your request. Here are the latest results from the TARR web server.

This page was generated by the TARR system on 2003-06-10 10:18:41 ET

Serial Number: 73050924

Registration Number: 1045401

Mark



(words only): BELL FIBRE PRODUCTS MARION, IND.

Current Status: This registration was not renewed and is considered to be expired.

Date of Status: 1997-05-12

Filing Date: 1975-04-30

Registration Date: 1976-08-03

Law Office Assigned: Unknown

If you are the applicant or applicant's attorney and have questions about this file, please contact the Trademark Assistance Center at TrademarkAssistanceCenter@uspto.gov

Current Location: 900 -Warehouse (Newington)

Date In Location: 1988-11-17

CURRENT APPLICANT(S)/OWNER(S)

1. BELL PACKAGING CORPORATION

Address:

BELL PACKAGING CORPORATION

P.O. BOX 3333

MARION, IN 46953

United States

State or Country of Incorporation: Indiana

Legal Entity Type: Corporation

GOODS AND/OR SERVICES

CORRUGATED FIBREBOARD BOXES

International Class: 016

First Use Date: 1939-12-31

First Use in Commerce Date: 1939-12-31

Basis: 1(a)

ADDITIONAL INFORMATION

Disclaimer: THE WORDS "MARION, IND." ARE DISCLAIMED APART FROM THE MARK AS SHOWN.

PROSECUTION HISTORY

1997-05-12 - Expired Section 9

1988-10-06 - Section 7 amendment issued

1988-06-27 - Section 7 amendment filed

1981-11-30 - Section 8 (6-year) accepted & Section 15 acknowledged

CONTACT INFORMATION

Correspondent (Owner)

JOSEPH A. NAUGHTON, JR. (Attorney of record)

JOSEPH A. NAUGHTON, JR.
WOODARD, EMHARDT, NAUGHTON, ET AL
SUITE 2000
ONE INDIANA SQUARE
INDIANAPOLIS, IN 46204
United States

Assignment Recorded ASSIGNMENT RECORDED
Attorney of Record JOSEPH A. NAUGHTON, JR.
Disclaimer THE WORDS "MARION, IND." ARE DISCLAIMED APART FROM THE MARK AS SHOWN.
Type of Mark TRADEMARK
Register PRINCIPAL
Affidavit Text SECT 15. SECT 8 (6-YR).
Live/Dead Indicator DEAD

[FTO HOME](#) [TRADEMARK](#) [TESS HOME](#) [NEW USER](#) [STRUCTURED](#) [FREE FORM](#) [BROWSE DICT](#) [TCP](#) [HELP](#)