

September 19, 2008

To: Wausau Paper Customers

This letter will serve as notice of a price increase of up to 10% on Bay West® towel, tissue, wiper, soap, dispensers and specialty products. Select products may increase more than 10%. The percentage of increase may vary by product category.

Current prices will apply to all orders received by the close of business on Monday, November 17, 2008 with shipment scheduled in the month of November 2008. All orders shipping on or after December 1, 2008 will be invoiced at the new prices. Orders at current prices will be restricted to 1/12 of your normal annual purchases.

Your new stock price lists will be sent shortly. Non guaranteed end user contract pricing will be increased effective January 1, 2009. Contracts with fixed expiration dates will be adjusted upon the date of expiration. You will receive new prices thirty days prior to the contract expiration date.

The rate and extent of increasing costs over a sustained period require the implementation of this price increase. Wausau Paper seeks to control cost increases through on-going Continuous Improvement initiatives and increasing efficiency. Our goal is to constantly find ways to drive out supply chain costs for our customers.

Thank you for your continued support.

Sincerely,

*Mike Wildenberg*

Mike Wildenberg  
Vice President of Sales & Marketing