

May 27, 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 Wednesday July 23, 2008 with shipment scheduled in the month of July 2008. All orders shipping on or after August 1, 2008 will be invoiced at the new prices. Your new stock price lists will be sent shortly.

Non guaranteed end user contract pricing will be increased effective September 1, 2008. 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.

We are continually working diligently through our internal Continuous Improvement process and with our key suppliers to find ways to improve production efficiencies and reduce overall costs. However, given the recent ongoing inflation of energy, wastepaper, raw materials, packaging and transportation costs, it is necessary for us to implement a price increase for our finished products.

Thank you for your continued support.

Sincerely,

A handwritten signature in cursive script that reads "Mike Wildenberg".

Mike Wildenberg
Vice President of Sales & Marketing