



ATLAS PAPER MILLS, LLC

"Products manufactured from recycled fibers"

January 14, 2008

Dear Atlas Customer,

On Monday, February 18, 2008 Atlas Paper Mills will increase into-stock pricing 10% on all tissue and towel products. Our dispenser line will increase 5%. Contracts and bids with guaranteed expiration dates will be raised in accordance with the terms of the original agreements. Contracts and bids that are subject to an Atlas Paper Mills price increase will be raised effective February 25, 2008.

Orders placed by the close of business on Friday, February 15, 2008 calling for immediate shipment will be invoiced at your current pricing. Orders received on or after February 18, 2008 will be invoiced at the new levels.

We find this announcement necessary due to continued increases principally in the areas of recycled fiber, raw materials, energy and transportation.

In an effort to serve you on a timely basis we ask you to enter protection orders that do not exceed your "30 day buying average".

Your Atlas Sales Representative will be in touch with you shortly to discuss your specific market pricing.

Thank you for your continued support of Atlas Paper Mills.

Sincerely,

A handwritten signature in black ink, appearing to read "Rob Paskow", with a horizontal line extending to the right.

Rob Paskow
Executive Vice President

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JAN 22 2008