

WausauPAPER

September 5, 2006

To: Wausau Paper Customers

This letter will serve as notice of a price increase of up to 7% on Bay West® towel, tissue, wiper, and soap products. This price increase is necessary due to the increased costs that we have incurred in energy, raw materials, transportation and overall cost of sales.

Current prices will apply to all orders received by the close of business on Monday, October 16, 2006 with shipment scheduled in the month of October 2006. All orders shipping on or after November 1, 2006 will be invoiced at the new prices. Your new stock price lists will be sent shortly.

To ensure that we are able to service all customer requirements we will accept up to one-twelfth of your normal annual purchases at the pre increase prices.

Non guaranteed end user contract pricing will be increased effective December 1, 2006. 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.

Thank you for your support.

Sincerely,

Mike Wildenberg

Mike Wildenberg
Vice President of Sales & Marketing