

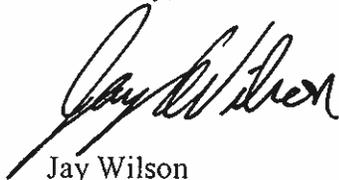
August 17, 2011

Cheryl Sonnier Nolan
Assistant Secretary
Department of Environmental Quality
Office of Environmental Compliance
P.O. Box 4312
Baton Rouge, LA 70821-4312

Dear Ms. Nolan:

In response to our telephone conversation of today, our testing for Biochemical Oxygen Demand (BOD) indicated that the Bogalusa mill exceeded its maximum daily permit levels for discharge to the Pearl River from the mill's waste-water treatment facility. The Company believes that this exceedance may have depleted the oxygen level in part of the river below that necessary to sustain a healthy fish population and resulted in a fish kill.

Sincerely,

A handwritten signature in black ink, appearing to read "Jay Wilson". The signature is written in a cursive, flowing style.

Jay Wilson
Vice-President of Environmental Health & Safety