



WE HAVEN'T GONE GREEN. WE WERE BORN GREEN!

Dwight Jackson
Vice President of Sales

January 29, 2010

Dear Atlas Paper Mills Customer,

On Monday, March 1, 2010 Atlas Paper Mills will increase into-stock pricing 5% to 7% on all bathroom tissue and towel products. 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 March 1, 2010.

Orders placed by the close of business on Friday, February 26, 2010 calling for immediate shipment will be invoiced at your current into-stock prices. Orders received on or after March 1, 2010 will be invoiced at the new into-stock price levels.

This price increase is necessary due to the unprecedented increases in the cost of recycled fiber.

Shipments at current prices will be limited to a one month supply based on prior six month monthly 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,

Dwight Jackson
Vice President of Sales