Recycled Fibers Division

MIDWESTERN REGION

920/432-8005 • Fax 920/432-2757

Green Bay Plant 940 Prairie Avenue Green Bay, WI 54303



A Newark Group Inc., Company



October 27, 2003

Christophe Chandler Cortec Coated Products 3431 Hogarth Street Eau Claire, WI 54703

Dear Mr Chandler

Thank you for taking interest in our recycling processes. As you know we have been purchasing the scrap produced from you process for approximately one year. In that time we have been utilizing the coated scrap from your facility into our system at our Wisconsin Paperboard mill in Milwaukee, WI, as furnish to manufactuer 100% recycled paperboard. During this time we have run into no complications within our process in utilizing your scrap materials.

Thank you for your continued business as a valued supplier to the Newark Group.

Sincerely,

RECYCLED FIBERS DIVISION - MIDWESTERN REGION

A Newark Group, Inc. Company

Sales Manager