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April 24, 2007

By Certified Mail No.: 0000 5059 9204
Return Receipt Requested

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, DC 20210

071 - 1 F. 4:13

Re: Sappi Fine Paper North America Supplemental Executive Retirement Plan

Dear Sir or Madam:

This notice is provided, in accordance with Department of Labor Regulations §2520.104-23, to inform you that S.D. Warren Company dba Sappi Fine Paper North America, 225 Franklin Street, Boston, MA 02110, Employer Identification Number 23-2366983, maintains the above deferred compensation plan primarily for the purpose of providing deferred compensation for a select group of management or highly compensated employees. The total number of employees and former employees participating in the plan is six. S.D. Warren Company also maintains another such plan in which 19 employees and 19 former employees participate.

S.D. Warren Company will provide plan documents to the Secretary of Labor upon request, as required by Section 104(a)(6) of the Employee Retirement Income Security Act of 1974, as amended.

If you have any questions, please contact the undersigned.

Sincerely yours,



Christopher J. Sowden

CJS:dsg

7006 0100 0000 5059 9204

PLACE STICKER AT TOP OF ENVELOPE TO THE RIGHT
OF THE RETURN ADDRESS, FOLD AT DOTTED LINE

CERTIFIED MAIL™



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GNER LAW GROUP
SIOUX CORPORATION
1000 P STREET, 18TH FLOOR
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