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SMART MEMORIES™ AND SMART DIGITAL™ PAPERS

WARN ACT NOTICE

March 2, 2009

Ohio Dislocated Worker Unit
Rapid Response Section
Bureau of WIA, OH Dept. of Job & Family Services
P.O. Box 1618
145 S. Front St.
Columbus, OH 43216-1618

RECEIVED
OHIO DEPARTMENT
JOB & FAMILY SERVICES
2009 MAR - 3 A 11: 05
OFFICE OF
WORKFORCE DEVELOPMENT

RE: Smart Papers Holdings LLC, Hamilton, Ohio

Dear Ohio Dislocation Worker Unit:

This notice is being provided to you in the event that the federal Worker Adjustment and Retraining Notification Act ("WARN") applies to the upcoming reductions in force at SMART Paper Holdings LLC ("Smart Papers"), 601 North "B" Street, Hamilton, Ohio 45013. This notice is to inform you that Smart Papers has sold the Uncoated book of business to another company. The Uncoated book of business is not strategic to SMART Paper's specialty paper business.

Unfortunately, this will result in the elimination of certain positions. The employment loss is expected to be permanent. However, the entire operation will not be shut down. The job titles and number of affected employees in each job classification who are subject to termination pursuant to the reduction are set forth in Attachment A.

Bargaining Unit employees covered under the current labor agreement with USW, Local 1967 have certain bumping rights. The name of the local union official representing the bargaining unit employees at Smart Papers is Ricky Farley, President, and his contact information is USW, Local 1967, 1050 Millville Avenue, Hamilton, Ohio 45013, telephone number 513-868-8417.

YOU'RE BRILLIANT. WE'RE SMART. IMAGINE THE POSSIBILITIES.

SMART PAPERS LLC

601 NORTH B STREET HAMILTON, OHIO 45013

513-869-5000

800-443-9773

WWW.SMARTPAPERS.COM

Based upon the Company's current plan, the layoffs are expected to begin on and completed by May 1, 2009. For further information regarding this matter, please contact Susan D. Carpenter, Director of Human Resources of Smart Papers at 601 N. "B" Street, Hamilton, Ohio 45013, telephone number 513-869-5237.

Sincerely,



Daniel J. Maheu,
President and COO

Attachment

FACSIMILE & CERTIFIED MAIL

ATTACHMENT A

Affected Salary

Job title	# of Positions
#9 PM Superintendent	1
2/3 PM Coordinator	1
Accounting Resource	2
Admin Asst	3
Advertising Specialist	1
Assistant Credit Manager	1
Asst Casting Manufacturing Mgr	1
Asst Paper Manufacturing Mgr	3
Buyer	2
Chairman	1
Chemical Additive Coordinator	1
Coating Systems Manager	1
Cont Imp Proc Manager	1
Converting Manager	1
Credit Analyst	1
Customer Satisfaction Specialist	1
Customer Service Lead Market + Direct	1
Customer Service Manager	1
Customer Service Rep	12
Director of Transportation	1
Distribution Supervisor	1
Electrical and Instrumental Rel Coord	1
Electrical Reliability Engineer	1
Engineering and Maintenance Manager	1
Executive Assistant	1
Fiber + Material Manager	1
Finishing Reliability Team Leader	1
HR Admin Asst	1
Information Systems Engineer	1
Inventory Control Specialist	1
Jr Buyer	1
Lead Administrative Asst	1
Logistics Planner	2
Maintenance Planner Converting Svcs	1
Maintenance Planner PM	1
Manager of Cash Operators	1
Marketing Analyst	1
Mechanical Maintenance Coordinator	1
Pacific Northwest Territory	1
Payroll Administrator	1
Pricing Analyst	1
Pricing/Contracts + Sales Reporting Admin	2
Process Control Engineer	1
Process Engineer	1
Product Dev Assoc	1
Product Dev Engineer	1
Product Manager	3
Product Manager, Retail and Digital	1
Product Planning Manager	1
Product Scheduler	1
Production Planner	3
Quality Engineer	1
Quality Manager	1
Quality Resources Manager	1
Rel Super Mech	1

Job title	# of Positions
Rel Team Ldr - Elec	1
Reliability Team Leader - Mech	1
Safety Health and Security Manager	1
Sales Director Digital	1
Sales Mgr DI Products Merchant Channel	1
Sales Territory Manager for East Central	1
Sales Territory Manager Southwest Region	1
Senior Accountant	1
Senior Information Systems Engineer	1
Sheet Order Fulfillment Planner	1
Sheet Processing Coord	1
Sr Account Mgr Merchant Channel	1
Sr Administrative Assistant	1
Sr Customer Satisfaction Spec	1
Sr Information Systems Engineer	1
Sr VP of Sales and Marketing	1
Stores Supervisor	1
System Administrator Assistant	1
Train + Material Management Spec	1
VP of Finance	1
VP of Sales Merchant Channel	1

AFFECTED BARGAINING UNIT EMPLOYEES

ATTACHMENT A

Department 2070-Distribution Center			
		# Potentially Impacted	Hourly Rate
	POSITION		
	Crew Leader	3	17.30
	Inventory Specialist	2	17.30
	Warehouse Worker	28	15.40
Department 4010-Coated Mill Shipping			
	POSITION		
	Crew Leader/Shipping Coord.	1	17.30
	Product Handler	3	15.76
Department 4000-Operations Area Relief			
	POSITION		
	DEPARTMENT RELIEF	30	14.01
Department 4060-Quality Assurance			
	POSITION		
	Customer Sup. Tech	1	16.30
	Inst Service Tech (MB)	1	16.20
	RMQA Tester	1	15.09
Department 6201 - No. 2 Mill Stock Preparation			
	POSITION		
	Broke Specialist	1	16.20
	BEATER ENGINEER	6	21.67
	ASST BEATER ENG	3	19.48
	Pulper Furnisher	6	16.20
Department 6202 & 6203 - No. 2/3 Paper Machine			
	POSITION		
	Tub Size Operator	3	16.20
	MACH TENDER 2 MILL	6	22.76
	BACKTENDER 2 MILL	6	21.67
	WINDER OPER 2 MILL	3	21.67
	Asst. Winder Operator	9	17.30

AFFECTED BARGAINING UNIT EMPLOYEES

ATTACHMENT A

Department 9050-Coating Preparation			
	POSITION		
	Blender Operator	3	19.48
	Service Person	1	21.67
Department 9090-Roll Processing			
	POSITION		
	CREW LEADER	3	21.67
	Asst. Rewinder Optr	3	16.20
Departments 6400 & 6500 Mechanical & E&I Maintenance			
	POSITION		
	E&I TECH CERTIFIED	5	23.86
	MECH TECH CERTIFIED	14	19.48
Department 8040-Storeroom			
	POSITION		
	Storekeeper	2	14.84
Department 9100-Sheet Processing			
	POSITION		
	Knife/Utility Tech	1	21.27
	CREW LEADER	3	21.67
	Sheeter Operator	9	19.48
	Assnt Operator	15	16.20
Department 9080-Sheet Packaging			
	POSITION		
	Packing Spec-Sheets	3	17.45
	Asst Pack Spec-Sheets	9	15.11

AFFECTED BARGAINING UNIT EMPLOYEES

ATTACHMENT A

Department 9060-Embossers			
	POSITION		
	CREW LEADER	1	21.67
	Embosser Operator	5	17.30
Department 9170-Material Handling			
	POSITION		
	Crew Leader	1	16.20
	Baler Operator	3	14.84
	Core Handler	1	15.76
	Unloader	2	14.84
	Roll Handler	3	16.20
TOTAL POTENTIAL IMPACTED		200	