



PAPERS

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WARN ACT NOTICE

August 19, 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

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 needs to adjust the size of its workforce to match its sales volume, which has been affected by the economic conditions within the industry.

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 Eugene (Vic) Weisbrod, 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 HOLDINGS LLC

601 NORTH B STREET HAMILTON, OHIO 45013

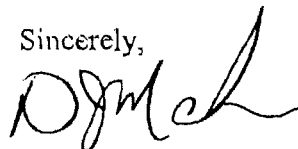
PHONE 800.443.2773

FAX 513.869.5062

WWW.SMARTPAPERS.COM

Based upon the Company's current plan, the layoffs are expected to be completed by October 18, 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,

A handwritten signature in black ink, appearing to read 'D. Maheu', with a stylized flourish at the end.

Daniel J. Maheu,
President and COO

Attachment

FACSIMILE & CERTIFIED MAIL

Attachment A

Bargaining Unit Employees

Affected Departments	Affected Positions	# Affected	Hrly Rate
Coating Preparation	Mixer Operator	2	\$21.67
Cast Coating	Drum Operator	3	\$19.48
#9 PM Stock Preparation	Stock Prep Operator	1	\$21.67
	Pulper Furnisher	2	\$16.20
#9 Paper Machine	Machine Tender	1	\$22.76
	Backtender	1	\$21.67
	Winder Operator	1	\$21.67
	Coater Tender	1	\$19.48
	4th Hand	1	\$16.30
	Tub Size Operator	1	\$16.20
Roll Converting	Roll Converting Operator	5	\$17.30
	Asst. Roll Converting Operator	2	\$16.40
Sheeter	Asst. Operator	3	\$16.20
Sheet Packing	Asst. Packing Specialist-Sheets	2	\$15.11
Maintenance	Mech Tech Certified	11	\$22.76
Coated Mill Shipping	Product Handler	1	\$15.76
Area Relief	Department Relief	4	\$14.01
Quality	Product Analyst	1	\$16.37
Material Handling	Product Handler	1	\$16.20
		44	

Salaried Employees

Human Resources	Timekeeping Clerk	1
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