

June 20, 1994

William R. Lievens
Capitol Group
310 North Grand Avenue
Lansing, MI 48933

**SUBJECT: Letter of Recommendation for Capitol Group Government
and Public Affairs Consultants**

Dear Bill:

You have been a competent and credible resource in managing government relations, community relations and media relations over the past several years for S.D. Warren.

As the result of your efforts, we have enjoyed a positive image in the community and a cooperative relationship with the media. The ability to get "our side of the story" across to the general public via the print and electronic media has been extremely important to us, especially with regard to the many environmental issues associated with the operation of a pulp and paper mill along the lakeshore in Muskegon.

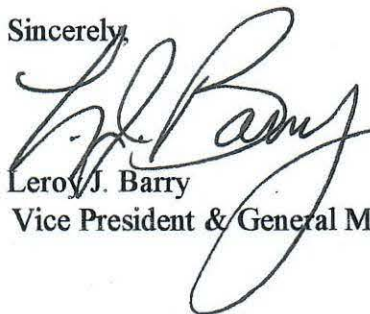
Your representation and advocacy in the state legislative and regulatory arena has also been a valuable asset to the company in anticipating issues, resolving disputes with governmental agencies and identifying special opportunities for S.D. Warren.

You have certainly delivered on your pledge to provide ongoing benefits to our company which result in a positive return on our investment in retaining your services.

I would strongly recommend your services to others who are interested in enjoying the benefits of having professional government and public affairs representation for their company.

Thank you for your continuing efforts on our behalf.

Sincerely,



Leroy J. Barry
Vice President & General Manager