

Fine Paper North America

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September 1, 2011

SUBJECT: Letter of Recommendation- Capitol Group Government & Public Affairs Consultants Sarah G. Manchester VP Human Resources & General Counsel

To Whom It May Concern:

Bill Lievense of Capitol Group Consultants has provided government & public affairs support services for the Sappi Fine Paper N.A. paper mill in Muskegon for more than 15 years.

Mr. Lievense worked closely with our Muskegon and Boston management teams directing our local & state government relations, media and community relations activities. He successfully guided our company through some difficult events, including the downsizing of our workforce and the eventual closure of the Muskegon operation.

Through the years, Bill kept us apprised of local & state legislative and regulatory initiatives impacting our business, advocated in the state legislature for our interests and provided us with significant tangible benefits including a \$500,000 refund of our local wastewater fees, property tax abatements worth tens of millions of dollars and Federal Trade Adjustment Assistance (TAA) benefits for our displaced employees, to name just a few

Bill developed and maintained positive relationships for Sappi with key community stakeholders which enhanced the reputation of our business and helped us achieve our business objectives for Muskegon.

Having Mr. Lievense as our government & public affairs counsel has truly been a positive and beneficial experience for Sappi.

If your organization is looking for a knowledgeable and professional government & public affairs representative, I would strongly recommend you retain the services of Bill Lievense at Capitol Group.

Sincerely,

Sarah G. Manchester, Vice President Human Resources & General Counsel

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