

THIS TRANSACTION IS GOVERNED BY SELLER'S STANDARD TERMS AND CONDITIONS OF SALE NOT WITHSTANDING ANY PROVISIONS SUBMITTED BY BUYER. ACCEPTANCE OF THE ORDER IS EXPRESSLY CONDITIONED ON BUYER'S ASSENT TO SELLER'S TERMS AND CONDITIONS. SELLER SPECIFICALLY REJECTS ANY DIFFERENT OR ADDITIONAL TERMS AND CONDITIONS AND NEITHER SELLER'S PERFORMANCE NOR RECEIPT OF PAYMENT SHALL CONSTITUTE ANY ACCEPTANCE OF THEM. IN THE EVENT THERE IS A WRITTEN AGREEMENT BETWEEN THE PARTIES THAT CONFLICTS WITH THE TERMS SET FORTH BELOW, THE TERMS OF THE WRITTEN AGREEMENT CONTROL.

Terms of Sale

For more information, please contact:

International Paper
Coated Paperboard Business
6420 Poplar Avenue
Memphis, TN 38197
Toll Free: (888) 815-4873

1. TERMS OF PAYMENT: Payment shall be net cash thirty (30) days from the date of invoice. Unless otherwise specifically set forth, a one and one half percent per month service charge (18 percent per annum) or the highest permissible rate under applicable law, whichever is less, shall be assessed on late payments. Payments should be made at the direction and to the location specified by International Paper Company ("Seller"). Terms of payment shall be in accordance with Seller's invoice and shall be subject to change by Seller in the same manner as changes in price.

2. TITLE, RISK OF LOSS, TAXES: For export sales, carriage, and risk of loss shall be governed by the designated INCOTERMS (pursuant to INCOTERMS 2000, or as modified on the front of this invoice), and unless expressly set forth on the front of this Invoice, (a) all duties, taxes, (including value added taxes), and other official charges due upon importation are Buyer's responsibility; and (b) title shall pass upon arrival of the goods at the border or point of entry of the foreign destination. For all other sales, except as may be expressly set forth on the front of this Invoice, all goods are sold FOB International Paper Company's place of manufacture or business, and all taxes, are Buyer's responsibility.

3. ADDITIONAL CHARGES: To the prices provided for in this Invoice are to be added the amount of any tax or other charge imposed by any Governmental authority with respect to the manufacture, sale, transportation, delivery and/or use of the goods.

4. EXCUSE OF PERFORMANCE: No liability shall result from delay in performance caused by circumstances beyond the control of the party affected, including but not limited to, act of God, fire, flood, war, government action, accident, labor trouble or shortage, inability to obtain material, equipment or transportation. Quantities so affected may be eliminated from the amount ordered at the discretion of the party affected without liability and Seller may allocate its available supply among its purchasers, including its own internal customers divisions in equitable manner as determined by Seller in its sole discretion, but the order shall remain otherwise unaffected.



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5. FINANCIAL RESPONSIBILITY: If at any time and for any reason the financial responsibility of Buyer shall become unsatisfactory to Seller, Seller may require cash or satisfactory security on subsequent shipments or deliveries without impairing the obligation of Buyer to take and pay for the quantity of goods ordered.

6. LIABILITY: Buyer shall examine the goods for nonconformity promptly upon receipt. All transit damage claims must be filed within 60 days of receipt. Claims for concealed damage must be filed within 90 days. Quality related claims must be received within 60 days after Buyer becomes aware of such problem, but not later than one (1) year after receipt of goods by Buyer. Claims not filed in a timely manner as herein defined shall be deemed waived. Any action for breach of this transaction based in whole or in part on the nonconformity of the goods must be commenced within one (1) year after the cause of action has accrued. Claims are to be filed in accordance with the requirements of International Paper's "Transit Advantage" freight claims program.

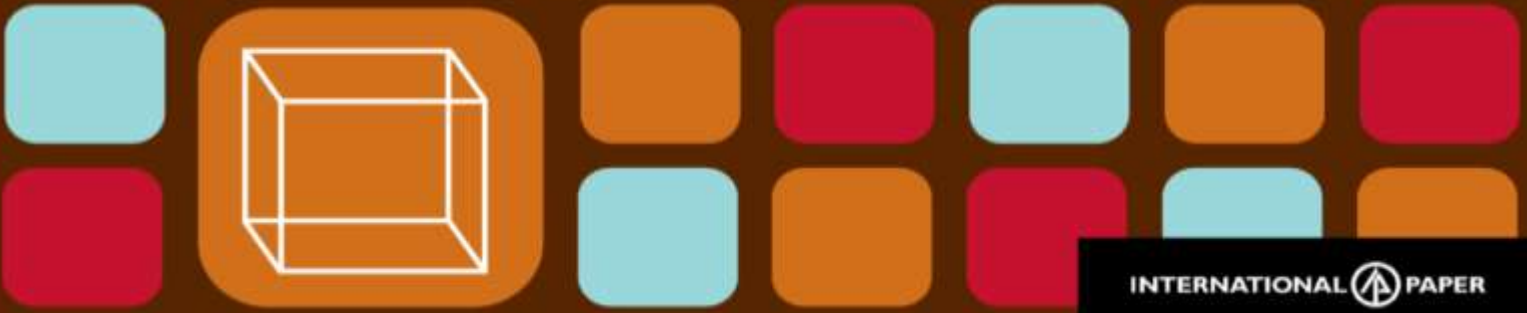
Seller shall in no event be liable for any incidental or consequential damages. Seller's liability and Buyer's exclusive remedy for any cause of action arising out of this transaction and its performance, including negligence, is expressly limited to replacement of nonconforming goods or payment in an amount not to exceed the purchase price of the specific goods for which damages are claimed at Seller's option.

Buyer shall not be entitled to deduct from the price invoiced to it the amount of any claim asserted against Seller without Seller's written consent. Buyer's failure to accept delivery of any installment of shipment of goods in the quantities and on the terms specified by the Invoice or to fulfill any other provision of the Invoice shall constitute a material breach of the entire transaction, in response to which, in addition to any other remedies hereunder or at law, Seller may in its discretion by written notice to Buyer at least five (5) days prior to the start of the succeeding month (1) declare the entire transaction terminated as of the date of the breach, or (2) reduce the installments during the remainder of the term hereof to that quantity last ordered by Buyer.

7. WARRANTIES: SELLER MAKES NO WARRANTY OF ANY KIND, EITHER EXPRESS OR IMPLIED, BY FACT OR BY LAW, OTHER THAN ITS OBLIGATION TO DELIVER GOODS OF SELLER'S STANDARD QUALITY. SELLER MAKES NO WARRANTY OF FITNESS FOR A PARTICULAR PURPOSE OR WARRANTY OF MERCHANTABILITY.

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8. WAIVER: The failure of either party to insist in any one or more instances upon strict performance of any of the provisions of the Invoice or to take advantage of any of its rights shall not operate as a continuing waiver of such rights.

9. ASSIGNMENT: This order, its rights or obligations, is not assignable or transferable by Buyer, in whole or in part, except with the written consent of Seller.

10. NOTICES, GOVERNING LAW: This transaction shall be governed by the laws of the State of Tennessee, without reference to choice of law rules or to the Convention on Contracts for the International Sale of Goods. All notices required by the Invoice shall be sufficiently given if sent by official government postal service addressed to the party at the place of business referred to on the front of the Invoice. Before filing a cause of action arising in some way from the performance of this agreement, the parties agree to expeditiously submit such dispute to resolution through the use of or some other mutually acceptable alternative dispute resolution ("ADR") process. Each party shall bear its own cost of presenting its case, and one-half the mediation/ADR.

11. MODIFICATION, MERGER: The Terms and Conditions of this sale may be modified or revised only by a writing signed by authorized agents of the parties. Unless the goods covered by the Invoice are the subject of a written contract between the parties, the Invoice and these Terms shall constitute the entire agreement between the parties and there are no understandings, agreements or representations, express or implied, not specified herein.

12. SHIPPING: Standard shipping terms of F.O.B. mill apply.

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