

wausauPAPER

RESPONSES TO FREQUENTLY ASKED
SUSTAINABILITY QUESTIONS



A LEGACY OF ENVIRONMENTAL
STEWARDSHIP

NOVEMBER 2011

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Quality, Variety, Versatility:

The Wausau Paper Difference

With more than 110 years of experience, Wausau Paper is a leading producer of fine printing and writing papers, towel and tissue products and specialty papers. We focus on delivering innovative products and superior service. Customer satisfaction is our number-one priority.

Company Profile:

- Established in 1899
- Today a leading manufacturer of premium and high performance uncoated freesheet papers, and towel, tissue, soap and dispensing systems for the away-from-home market
- Six production facilities in four states
- \$1.1 billion in revenues
- 2,300 employees

Overview of Operating Business Units

Wausau Paper is organized into two reporting units: Paper segment and Tissue segment. Both groups are managed separately with specialized marketing, production and technology strategies.

Paper

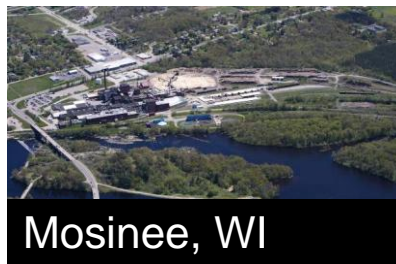
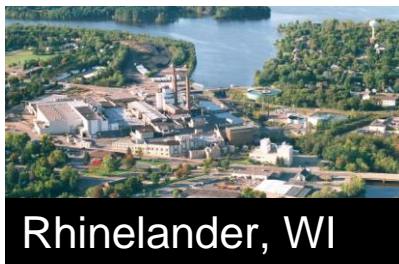
The four manufacturing facilities of the Paper segment produce products serving four core markets – Food, Coated & Liner, Industrial & Tape and Print & Color.

Tissue

The two manufacturing facilities of the Tissue segment produce a wide range of products sold under the Bay West® brand. Its six core market segments include Property Management, Education, Industrial, Healthcare, Public/Government and Other.

Paper Segment

Tissue Segment



Environmental

Policies and Practices

- 1) Does your company have a Corporate Environmental Policy Statement?

Wausau Paper Corp Environmental Policy

Wausau Paper is committed to being a good environmental citizen in all communities in which we operate. We acknowledge our responsibility to safeguard natural resources and the environment for future generations. This will be achieved by complying with the spirit as well as the letter of the law. We believe that protecting the environment is in harmony with our business goals and that high standards of environmental protection may be achieved within a framework of good business practices.

Wausau Paper is committed to continuous efforts to ensure compliance with all governmental regulations and will participate with government and others in creating responsible laws, regulations and standards which meet tests of practicality and feasibility to safeguard our communities, workplace and environment.

We will train our employees to ensure their understanding of this policy and to promote excellence in all areas which impact environmental compliance. All employees are expected to comply with this policy and performance evaluations will include a review of compliance with the environmental policies of Wausau Paper. Wausau Paper has implemented an Environmental Management System to assist in the achievement of our environmental commitments.

**Thomas J. Howatt
President and Chief Executive Officer**

Environmental

- 2) Does your company have an internet link to the company's Corporate Environmental Policy Statement on their website?

The Wausau Paper Corp. Environmental Policy is available on the Wausau Paper website at: <http://www.wausaupaper.com/uploadedFiles/Environment/WP-Environmental-Policy.pdf>

- 3) Is your company's Corporate Environmental Policy Statement updated annually and provide date of next update?

Yes, the Wausau Paper Environmental Policy is reviewed annually during Q1 of each year. The last policy update was March 2011.

- 4) Does the company have an Environmental Policy signed by the most Senior Executive and posted where customers can read it and where employees can read it?

The company's Environmental Management System is available on the corporate website. In addition the Environmental Policy is distributed to each employee annually. This is accomplished by either posting the policy on employee area bulletin boards, mailing the policy to their residence, hand distribution during meetings, or other means to ensure company wide distribution.

- 5) Does the company have an Environmental Coordinator who is responsible for Environmental Issues and Regulatory Compliance?

Each Wausau Paper mill has one or more full-time staff positions responsible for the facility's day to day environmental performance and compliance. The Corporate Director of Environmental Affairs is responsible for the corporate-wide environmental oversight and program development.

- 6) Do you have an Environmental Management System that contains: Guidelines, Planning, Operational Management, Performance Evaluation and Improvement and Management Review?

Wausau Paper Corp. manages environmental issues utilizing an Environmental Management System (EMS) which was implemented in 2002. Our EMS is patterned after ISO 14001 and was designed to achieve two primary objectives. The first objective of our EMS is to help us achieve 100% compliance with all of our environmental permit and legal requirements. The second objective of our EMS is to help us achieve improvements in the environmental and/or operations areas of our businesses.

- 7) Does your corporation have a system to identify and self report permit violations?

Yes. Wausau Paper has procedures within its Environmental Management System (EMS) outlining how we will identify, address and report permit violations.

- 8) Does your company have an internet link to a description of your Corporate EMS and EMS Plan on your website?

The Wausau Paper Environmental Management System is a highly integrated component of the Wausau Paper proprietary operating system.

A summary of our EMS is available on the Wausau Paper corporate website at:

<http://www.wausaupaper.com/uploadedFiles/Environment/WP-Environmental-Management.pdf>

Environmental

- 9) Provide date your company's EMS plan was first launched?

Reviewed annually, in its current form the Wausau Paper Environmental Management System (EMS) was implemented in 2002.

- 10) Is your company Third Party Certified to ISO 14001?

No. While the recordkeeping portions of the Wausau Paper Environmental Management System (EMS) are patterned after ISO 14001, our EMS focuses beyond this and on the continuous improvement of our environmental performance through task development, responsibility assignment and progress monitoring.

- 11) What standards and/or guidelines are the company's EMS plan based on?

Wausau Paper's EMS is patterned after ISO 14001 and was designed to achieve two primary objectives. The primary objective is to help achieve 100% compliance with all legal and environmental permit requirements.

- 12) Does your company provide EMS Goals to reduce environmental impacts (i.e. generation and release of greenhouse gases and other pollutants to air, water and land) from your operations?

Annually within the context of the Wausau Paper proprietary operating structure, the Operations and Environmental groups of each facility determine the environmental performance enhancement objectives to be addressed the following year. Objectives are frequently set to achieve the reduction of energy, water and/or other resource consumption. A plan is developed for achieving each selected objective and is tracked utilizing our in-house CommTrac™ environmental information management software. Due to competitive performance sensitivities these EMS objectives are not made public.

- 13) Provide any company EMS goals to reduce acute or chronic health or safety risks to your workers or communities from your operations and from your suppliers operations.

Health and safety enhancement for all employees is a stated goal of Wausau Paper. These objectives are managed through the company's Human Resources function and in conjunction with all appropriate and necessary operating groups within the company.

- 14) Does your company have in place EMS implementation and operational procedures including the authorities and designated responsibilities for plan execution and description of procedures for Corrective Actions?

The Wausau Paper EMS procedure entitled "Notice of and Response to Environmental Exceedance, Spill, Release, or Close-Call Procedure" details corrective actions, how they should be developed and what employee responsibilities include.

15) Does your company have an EMS timetable to meet the EMS goals?

Wausau Paper does not have a specific EMS timetable to meet EMS goals or opportunities. Rather, each Wausau Paper facility reports quarterly on their progress toward their selected EMS opportunities. Continual progress toward achieving the selected opportunities is expected.

Environmental

16) Does your company conduct environmental tracking and evaluation of its goals?

Wausau Paper tracks data that is needed to determine progress toward achieving selected environmental performance enhancement opportunities. Environmental parameters that are tracked may include effluent BOD, TSS, and pH, water use, fiber loss, energy use, fuel use, etc.

17) Does your company compile an Annual EMS Report and provide link?

The Wausau Paper EMS requires an annual meeting with our operations and environmental groups to discuss the previous year's environmental compliance and EMS performance. An internal report is prepared summarizing the discussion. These reports are not made public.

18) Detail your recycling and waste management practices.

Each of our facilities works to minimize emissions and wastes that negatively impact the environment. We adhere to the Reduce, Reuse, Recycle, Recover philosophy.

19) Indicate any environmental or sustainability initiatives at the mill?

Each Wausau Paper facility operates in full compliance of all regulatory statutes and within the limits set by all federal and state permits. As is required annually by the Wausau Paper EMS, each company facility's operations and environmental groups identify further EMS performance enhancing objectives or opportunities to be addressed the following year. After selecting the facility's opportunities, a plan is developed to achieve these enhancements. A progress report is made to executive management of the company on a quarterly basis. These reports are not made public.

Environmental

Performance: Emissions

Wausau Paper Total GHG Emissions – Tons				
Year	CO2	CH4	N2O	Total CO2 Equivalents
2006	1,437,418	1,663	23.1	1,480,611
2007	1,458,524	1,498	23.3	1,498,150
2008	1,400,396	1,477	23.1	1,440,836
2009	1,260,141	2,044	20.9	1,312,095
2010	1,294,225	1,956	23.1	1,344,288

2009 Wausau Paper CO2 Equivalent Emissions by Facility			
Facility	Scope 1 CO2e	Scope 2 CO2e	Scope 1 & 2 CO2e
Brokaw	117,941	85,528	203,469
Brainerd	81,618	32,242	113,860
Middletown	101,393	118,225	219,618
Mosinee	175,703	29,504	205,207
Rhineland	240,167	147,480	387,647
Harrodsburg	789	20,895	21,684

20) What is the impact of woodlands on greenhouse gases?

Wausau Paper practices sustainable forestry which results in a relatively constant level of carbon sequestration in the woodlands. Using sustainable forestry, woodlands are harvested at a rate equal to the growth of the forest.

Wausau Paper Woodlands Operation Carbon Sequestration				
Year	Live Tree Carbon Content tonnes CO2e	Change in Stock from Previous Year	Total Forest Non-Soil Carbon Content tonnes CO2e	Change in Stock from Previous Year
2006	2,118,369	(33,869)	6,364,189	(87,556)
2007	2,140,863	22,494	6,329,631	(34,557)
2008	2,202,060	61,197	6,390,688	61,057
2009	2,106,242	(95,818)	6,378,030	(12,659)
2010	2,211,487	(741)	6,433,555	(50,461)

Environmental

- 21) Describe the life cycle considerations of your products. (How far does material travel to generate the product)?

Through its partnership with the U.S. Environmental Protection Agency's SmartWay™ program, Wausau Paper seeks to minimize the environmental impact of logistical raw material acquisition and product distribution. The vast majority of our raw materials are sourced from well-recognized North American producers.

In 2008, Wausau Paper conducted a study of the carbon impact of each of its products. For this evaluation, the NCASI (National Association of Air and Stream Improvement) Forest Industry Carbon Assessment Tool (FICAT), version 1.2.0.1 as created for the International Finance Corporation (IFC), was used. For the purposes of our evaluation, only FICAT elements 2, 8 and 9 were pertinent to assess the carbon impact of Wausau Paper products. These FICAT elements address Carbon in Products, Emissions Associated with Product Use, and Emissions Associated with Product End of Life, respectively. These FICAT elements determined that there are no expected greenhouse gas emissions from the intended use of Wausau Paper products.

Paper products are natural sequesters of carbon. Some of the carbon in paper products sent to a landfill will be permanently sequestered in the ground, whereas a portion of the carbon will be released as methane emissions from decomposition within the landfill.

Environmental

Performance: Compliance

- 23) Have you had any Administrative Enforcement Actions brought by any local, state or federal agency within the past five years? (2006 through 2010)

Yes. During the 1,825 day period from January 1, 2006 through December 31, 2010 our manufacturing facilities received a total of nine Notice(s) of Violation (NOV) or Notice of Noncompliance (NON) from state or federal agencies for minor, single event exceedences. These situations were immediately corrected and remediated. The company's single fine – related to these NOV's and NONs - was less than \$23,000.

During this period, our Rhinelander, Wisconsin, facility received six Notice(s) of Violation (NOV) or Notice of Noncompliance (NON) the most specific of which related to single occurrence events including a coal sampling procedure deficiency; a spillage of inert clay; and an unintentional lubricant release during a hydroelectric turbine repair. These situations were immediately corrected and remediated. No fines or penalties were assessed relating to these incidents.

During this period, our Mosinee, Wisconsin, facility received a NON from the state DNR indicating a saw dust cyclone stack was 3 feet too short. This deficiency was immediately corrected.

- 24) For calendar year 2010, was your corporation in compliance with all current U.S. Environmental Protection Agency (EPA) requirements and/or state, provincial, local or other jurisdictional requirements?

Yes. During the normal course of operating a complex manufacturing system, unexpected, and most typically minor, exceedences of the complex federal and state regulations we are subject to do occur. We do our utmost to remediate these situations immediately. In 2010, on 36 separate occasions we self-reported potential violations to the appropriate agency(s). Subsequent agency incident review of these incidents resulted in no action or fine levied against Wausau Paper.

- 25) Are any environmental legal actions filed by a regulatory agency, nongovernmental organization or other party, pending against your corporation since January 2010?

No.

- 26) What preventive measures are used against the pollution of soil and groundwater?

The Wausau Paper Environmental Management System requires each facility to develop a program to prevent the occurrence of spills and releases and to minimize the effects of spills and releases in the event they do occur. Each facility's program is individualized and specific to the facility. The programs include appropriate training related to chemical unloading and transfer procedures, secondary containment, etc.

Environmental

- 27) Indicate whether or not your site is relevant to environmental related laws and regulations (Title V, NPDES, Storm Water, Landfill, etc.).

Wausau Paper facilities are subject to many environmental regulations and programs. We have Title V permits, NPDES permits, storm water permits, landfill permits, etc.

- 28) Are your effluent emissions at the regulatory level of non-detect for dioxin?

Yes. Dioxins were tested for during the recent successful NPDES permit renewal process.

- 29) Does the product, its installation, or maintenance of it emit any known airborne toxins? (i.e. VOCs, CO₂, SO_x, NO_x, CFCs, HCFCs, etc.).

The manufacturing of paper products does not generally emit airborne toxins.

- 30) Does the manufacturing process use a closed loop system? Or down-cycled, repurposed process? Is your product reusable? Do you accept it back to recycle into new products? Or, is recycled into another product?

Our processes are designed to recapture and re-utilize raw materials and process heat in as efficient a manner as possible given generally available technology. Significant reinvestment in our facilities has been made over time as new technologies to better utilize and recycle raw materials and energy have become available. Paper manufacturing is a water-intensive process. In all cases through mechanical filtering and process water treatment we strive to return water resources to the environment in a cleaner state than the original source.

Paper is inherently recyclable. Recycled wastepaper is the major component material for the vast majority of our Towel and Tissue products and a meaningful component in many of the high quality print and color and technical products.

Environmental Certifications

- 31) What Third Party Management Systems are used in Wausau Paper?

Our Harrodsburg facility maintains ISO 9001 certification.

- 32) Other certification comments.

Wausau Paper utilizes an Environmental Management System patterned after ISO 14001. Our EMS system is specifically designed to address the unique attributes of our operating and manufacturing systems.

Manufacturing / Process Inputs

Fiber

- 33) What percentage of the fiber used by your corporation for the manufacture of paper comes from certified or recycled paper?

Customer and consumer demand for “green” paper products, barely significant just four years ago, increased steadily in the later half of the decade ending January 1, 2010. Wausau Paper was an early entrant into the away-from-home market for environmentally preferable towel and tissue products. By the end of 2010, more than half of Tissue segment shipments (by ton) were Green Seal™-certified. In a similar fashion, Wausau Paper has aligned its fiber purchasing to match the demand growth for “green” products. At the end of 2010, more than 50 percent of the fiber used to produce our products was either FSC-certified or recovered pre- and post- consumer wastepaper.

Product Certifications:	2010	2009	2008	2007	2006
Green Seal™ certified products (as percentage of tons shipped)	30.4%	30.0%	27.5%	25.2%	5.6%
Certified Fibers:					
FSC certified wood pulp purchased (as a percentage of tons shipped)	15.1%	11.6%	5.5%	1.1%	0.1%
Recycled Fiber:					
Post-consumer waste fiber purchased (as a percentage of tons shipped)	22.1%	20.3%	21.3%	20.2%	18.7%
Recovered pre-consumer fiber used (as a percentage of tons shipped)	25.1%	23.6%	19.3%	14.5%	15.2%

- 34) Where does the wastepaper you utilize come from? Indicate the region of the country or companies from which you purchase.

Wastepaper utilized in our processes is acquired from accumulators located in the Midwest and Mid-Atlantic United States.

- 35) What percentage of your company's overall fiber usage is virgin fiber?

70.3% in 2010; 68.4% in 2009

- 36) What percentage, if any, does the manufacturing process use of any rapidly renewable materials or agricultural waste?

Less than 1% of our fiber mix is classified as Rapidly Renewable (<10years).

- 37) Across all businesses what percentage of your overall fiber is a) recycled and b) post-consumer?

**a) 33.2% is Recycled
b) 22.5% is Post Consumer**

Manufacturing / Process Inputs

- 38) Provide a listing of all paper manufactured by your corporation that contains recovered content and the percentages that is post consumer waste as defined by the EPA, or local definition if manufactured outside the U.S.

Tissue Segment:

Product	Brand	PCW%
Natural roll & folded towel	EcoSoft™ & EcoSoft™ Green Seal™	Up to 82%
Natural white roll & folded towel	EcoSoft™ & EcoSoft™ Green Seal™	Up to 73%
White roll & folded towels	Dubl-Nature®	Up to 43%
Bath tissue	EcoSoft™ , EcoSoft™ Green Seal™, & Dubl-Nature®	Up to 49%
Center pull & kitchen roll towels	EcoSoft™ & EcoSoft™ Green Seal™	Up to 49%
Toilet seat covers	EcoSoft™ Green Seal™	20%
Facial tissue	EcoSoft™ & EcoSoft™ Green Seal™	10%

Paper Segment:

Products / Paper Grades	Brand	PCW%
Writing, Text and Cover Papers	Royal and Astroparche®	30 – 100%
Bright Colored Papers	Astrobrights®	30%
Scrapbook Paper	Creative Collection™	30%
Digital Paper	Exact Digital®	30%
Copy Paper	Exact® and Exact Eco®	30 – 100%
Opaque Paper	Exact®	30%
Uncoated Board grades	Exact®	30%
Packaging Papers	Intrigue™	30 – 100%
Coated Papers	Exact®	10%

- 39) Does Wausau Paper have a buy-back program where they would be willing to buy post-consumer wastepaper?

A buy-back program is impracticable. The majority of Wausau Paper’s customers are converters, who distribute products made from our papers, often combined with materials produced by other manufacturers, to end users. We consume significant quantities of post-consumer fiber sourced from reclamation facilities well positioned in the value chain to cost effectively accumulate and redistribute post-consumer waste of many types.

- 40) Please explain your process for sourcing fiber with regard to HCV (High Conservation Value, as defined by the FSC-Controlled Wood Standard) or endangered forests. If you have sourced fiber from either of these areas, please document the percentage of fiber derived from these areas and a detailed explanation as to the rationale.

Wausau Paper sources all of its market pulp and round wood fiber from vendors, which are at a minimum, certified by the Forest Stewardship Council (FSC) with Controlled Source status, marking adherence to the FSC certification practices.

41) Fiber supply/chemical processing for the bleaching process used in facilities.

All Wausau Paper products are produced 100 percent Process Chlorine Free, Elemental Chlorine Free and Totally Chlorine Free.

Manufacturing / Process Inputs

Fiber: Chain of Custody

42) Does your virgin fiber have any certifications (i.e. FSI or SFC)?

Yes, Wausau Paper is FSC Certified. Ninety-eight percent of all purchased fiber is certified at a minimum FSC-Controlled.

43) Of the total virgin fiber that your company uses, what percentage is certified?

26.6% is FSC Certified within the Paper Segment.

44) **Chain of Custody:** Specify the percentage of Certified Fiber used that is sourced directly and through a third party.

Less than 1% of our certified fiber is purchased through a third-party for the Paper Segment.

	Brokaw	Brainerd	Mosinee	Rhineland
FSC 2009 - Forest Stewardship Council	100%	100%	99%	94%

45) Outline what steps are being taken to improve the percentages of certified fiber for direct and third party sources documented in previous fiber question.

Wausau Paper's Tissue segment already uses nearly 100 percent recycled fiber in the manufacture of its Towel and Tissue products. The remaining small fraction is utilized to produce products in direct response to customer demands. In 2010, 98 percent of the pulp used in our Paper segment's products was FSC-certified, FSC-controlled sources and/or post-consumer wastepaper.

46) Do you have a certified Chain of Custody program in place to ensure the origin of the wood fiber is accurate?

Yes. By the end of 2010, Wausau Paper will source pulp from only FSC Certified or Controlled sources.

Manufacturing / Process Inputs

Lacey Act

47) Please provide a copy of your company's environmental policy regarding the Lacey Act.

November 23, 2011

RE: Lacey Act Compliance

Dear Customer,

In 2008, Congress approved changes to the almost century old Lacey Act that will require importers of products containing plant material to certify the content and source of such plant material. The primary objective of The Lacey Act is to help stem the importation of illegally obtained plant materials into the United States. Under the Lacey Act amendments included in the 2008 Farm Bill, imports of certain plants and plant products must be accompanied by an import declaration that contains, among other things, the scientific name of the plant, the value of the importation, the quantity of the plant and the name of the country from where the plant was harvested. For paper and paperboard products containing recycled content, the declaration also must include the average percent of recycled content.

The USDA began phasing in its enforcement of this import declaration requirement with wood pulp and paper products having been scheduled for enforcement in 2009. However, in September 2009, the USDA issued a notice modifying the schedule of enforcement of the import declaration requirement under the Lacey Act amendments. This modification postponed indefinitely any enforcement for numerous products including wood pulp and paper. Further, the USDA indicated that they would provide 6 months' notice to industries affected by changes to the phased-in enforcement schedule. As of this writing, no notice relating to wood pulp and paper has been published in the *Federal Register*.

The USDA emphasizes, however, that Lacey Act amendment provisions other than the import declaration are already effective and that actions to enforce those provisions may be taken at any time.

Though the import declaration requirements remain controversial and debated, Wausau Paper is compliant with the Lacey Act amendments. Wood pulp imported by Wausau Paper is produced from legally harvested wood species native to regions of pulp production in Canada and South America. All imported wood pulp used in production of your paper at Wausau Paper is, at a minimum, third party certified as meeting the FSC Controlled Wood (Forest Stewardship Council) standard. Wood pulp that is third party certified as meeting the FSC standard was produced from wood procured using best efforts to avoid trading and sourcing wood or wood fiber from:

- a) Illegally harvested wood.
- b) Wood harvested in violation of traditional and civil rights.
- c) Wood harvested in forests in which high conservation values are threatened by management activities.
- d) Wood harvested in forests being converted to plantations or non-forest use.
- e) Wood from forests in which genetically modified trees are planted.

Should you have any further questions, please feel free to call my office at 715-692-2011 or send an email to me at tcraven@wausaupaper.com.

Sincerely,

Thomas W. Craven
Vice President Supply Chain Management

Manufacturing / Process Inputs

- 48) If you import fiber and/or paper to the United States, please detail how your corporation ensures that plant material used to manufacture product shipped to the United States was not possessed, transported or sold in violation of the laws of the United States, A State, Native/Indigenous tribe or any foreign law that protects plants to ensure compliance with the Lacey Act.

Wausau Paper imports a significant quantity of market pulp, but only from well recognized Canadian market pulp producers. All imported market pulp is certified FSC controlled fiber or better, is purchased on a delivered basis and is compliant with all federal, state, provincial and native/indigenous tribal law and regulation – as indicated by the FSC controlled fiber third party certification. The company does not import unprocessed fiber or pulp logs (round wood).

- 49) What training documentation do you have as it relates to the Lacey Act?

Each of Wausau Paper's procurement personnel responsible for the purchase of market pulp and wood fiber have reviewed and are thoroughly familiar with the Lacey Act and USDA and APHIS published materials on this subject. Each has significant experience in the evaluation and execution of agreements and contracts with pulp and fiber suppliers to insure full compliance with the Lacey Act.

Forest/Logging

- 50) Do you have a policy in place with regard to acceptable logging practices?

Yes. Wausau Paper's Renewable Timberlands Management program is overseen by our professional foresters certified by the Society of American Foresters which maintain rigorous standards of professional conduct. In addition, the company's timberlands are entirely located within the state of Wisconsin. In response to the 1977 Clean Water Act – Section 208 and the 1987 Water Quality Act – Section 319, the state of Wisconsin developed the Forestry Best Management Practices (BMPs) program. Wausau Paper has played a key role in the design and implementation of this program to reduce nonpoint source pollution – including that from silviculture (timberland operations) related sources – to the maximum practicable extent.

The BMP field manual provides over 128 BMPs for forestry activities, addressing issues such as road building, timber harvesting, prescribed burning and the application of chemicals. Copies of Wisconsin's Forestry Best Management Practices for Water Quality Field Manual (Forestry Publication #93 03Rev) are available from the Wisconsin DNR, Division of Forestry at (608)267-7494.

For an overview of the first ten years of the Forestry Best Management Practices (BMP) Program, please refer to publication, Wisconsin's Forestry Best Management Practices for Water Quality 1995 - 2005 (PUB FR-349, PDF, 507KB). It includes descriptions of how the program was developed, education and training efforts, BMP monitoring and other aspects of the program. The publication also covers program accomplishments and areas for future focus.

51) Has an external stakeholder connected your company to ancient forest destruction in the past 5 years?

No external stakeholder, as broadly defined as a shareholder, local resident, media representative, or financial community participant has contacted the company with regard to ancient forest destruction – as monitored by the office of the Director of Investor Relations.

Manufacturing / Process Inputs

52) Please include a copy of the certifications.

To view FSC Chain of Custody Certification:

http://www.wausaupaper.com/uploadedFiles/Environment/Printing_and_Writing/Wausau%20Paper%20FSC%20Chain%20of%20Custody%20Certificate.pdf

To view Green Seal Environmental Certification:

http://www.wausaupaper.com/uploadedFiles/Environment/Printing_and_Writing/Green%20Seal%20Certificate--Wausau%20Paper.pdf

Energy

53) Mill - positive energy to the grid?

No. In general operations consume significant co-generated or hydroelectrically produced electricity– offsetting otherwise purchased electricity. In times of public emergency our systems are designed to re-direct generated electricity to the grid.

54) Specify the biomass renewable energy that is used to manufacture the paper.

Wausau Paper’s primary source of renewable energy is hydroelectric power, which is produced at three of our five manufacturing facilities. Wausau Paper also utilizes bark and pulping liquor, a form of biomass, which is the byproduct of the wood pulping process to fuel cogeneration boilers to produce steam and electricity at our Mosinee, Wisconsin, facility.

55) What is the energy source at the mill?

	Brokaw	Brainerd	Mosinee	Rhineland	Harrodsburg	Middletown
Coal		P	P	P		P
Natural Gas (Boiler)	P	S	S	S	P	
Fuel Oil (Boiler)	S		S	S		S
Electricity (Purchased)	P	P	P	P	P	P
Hydroelectric		S	S	S		
Biomass			P			

P = Primary
S = Secondary

Manufacturing / Process Inputs

56) Provide the following specific metrics by mill location for the previous two years (2008 and 2009).

	Brokaw	Brainerd	Mosinee	Rhinelander	Middletown
2010 tons CO2-e per ton of paper manufactured. (Scope 1 & 2)	1.2	1.3	1.0	2.8	1.0
2010 water (gallons) used per ton of paper manufactured	12,034	6,755	32,797	15,366	14,966
2010 Energy (mmbtu) consumed per metric net ton of paper manufactured)	16.9	14.5	22.3	22.2	11.4
2009 tons CO2-e per ton of paper manufactured. (Scope 1 & 2)	1.2	1.3	1.1	2.5	1.3
2009 water (gallons) used per ton of paper manufactured	11,456	6,925	33,944	14,466	16,068
2009 Energy (mmbtu) consumed per metric net ton of paper manufactured	14.7	13.8	23.5	23.0	11.9

Supplier Selection

57) Do you have downstream audit programs for your suppliers to ensure they are operating in an environmentally responsible manner?.

Wausau Paper requires each of its fiber vendors to be certified by the Forestry Stewardship Council (FSC). FSC certification is achieved only after an exhaustive practices audit and then only after full compliance with FSC requirements is achieved is certification awarded. FSC monitors adherence to their standards and practices on a regular basis.

Fiber vendors are required to be certified by the Forestry Stewardship Council (FSC).

FSC accredited certification bodies certify and audit each individual forest management operation. If forest management is in full compliance with FSC requirements, an FSC certificate is awarded.

58) Are any of your suppliers Third Party Certified to ISO 14001 or any other EMS framework?

Yes. As appropriate, Wausau Paper obtains raw materials from suppliers that are Third Party ISO 14001 Certified or certified through another EMS framework.

Logistics

59) Is the mill a member of the EPA Smartway™ transport program?

Yes. Wausau Paper is a proud partner and supporter of the EPA's Smartway™ Transportation Partnership. In 2008 Wausau Paper was the first company in the forest and paper products industry to achieve 100 percent vendor compliance with Smartway™ program standards.

Working closely with our shipping partners, we achieved compliant status in 2009. Through "smarter" logistics planning and commitment to the SmartWaySM standards by our most significant transportation partners, we achieved an impressive nine percent reduction in carbon emissions per mile shipped between 2005 and 2008.

CO2e emissions from transportation (per thousand miles) 2010: 1.29; 2009: 1.32; 2008: 1.38; 2007: 1.45; 2006: 1.48; 2005: 1.51.

60) Does the mill use alternative fuel in transport fleet?

Wausau Paper currently utilizes a blend of overland truck, rail and intermodal rail and as a partner in the EPA's Smartway™ Transportation Partnership requires adherence to fuel use reducing practices by its transportation partners.

Product Development / Certifications

- 61) Describe how the company is doing to develop new material formulations or new products that are more environmentally sound?

Our Paper segment's vision is to be a leading provider of paper-based, environmentally sensitive brands and solutions in the markets we serve. Our business practices focus on sustainability, continuous product design improvement, certified fiber selection, chemical and water use reduction, and responsible forestland management. Our supply chain approach ensures we have ultimate control over both quality and our environmental footprint. Our intent is to be the preferred partner as customers seek to reduce their overall environmental impact.

EcoSelect™ and EcoLink™ are specific brands that Wausau Paper has developed to reinforce our commitment. Products endorsed with the EcoSelect brand are products that contain 100% certified fibers and have at minimum meet two of the following criteria: reduced chemicals, reduced resources and reduced water. Products endorsed with the EcoLink brand are developed in partnership with our customers and allows them to reduce their carbon footprint through the supply chain. Parameters for EcoLink are measurable reductions basis weight, reduced chemical use, reduced energy use and/or replacement of plastic.

Our Tissue Segment has been the leading advocate for the use of environmentally preferable towel, tissue, soap and controlled use dispensing systems serving the away-from-home market for over a decade. The first manufacturer to offer a complete range of Green Seal™-certified paper products in this market, our Bay West brand is synonymous with quality, environmental awareness and product innovation. Wausau Paper was the first to introduce hands free, controlled use toweling dispensers. These new dispenser technologies have become the industry norm, and have played a key role in the industry's efforts to optimize, rather than maximize, paper use in public washroom facilities.

Also, as a Smart Way® certified program, Wausau Paper continues reducing the carbon missions of its shipping distribution activities.

- 62) List product certifications.

A great many Wausau Paper products are certified by various third-party agencies evaluating the environmental preferability of a wide range of consumer and industrial products, including paper products. Wausau Paper details the product certifications of each current product on our website wausaupaper.com. Please check our website for information on each product.

Our Tissue business offers Green Seal™-certified products and our Paper business offers FSC and Green Seal™-certified products. Green Seal™ identifies certifies and promotes environmentally responsible products and services. The FSC label provides a credible link between responsible production and consumption of forest products, enabling consumers and businesses to make purchasing decisions that benefit the environment, as well as providing ongoing business value. Wausau Paper is also member of the U.S. Environmental Protection Agency's SmartWay™ Transport Partnership reflecting our commitment to reduce the carbon emissions of our shipping and distribution activities.

Product Development / Certifications

63) Is product packaging minimized or reusable, or does it contain any recycled material?

Wausau Paper has a long legacy of mindful design related to its product packaging and its ultimate re-integration into the waste stream. This is carefully balanced against customer demand of the product's aesthetic qualities and end-use performance during shipping. All of our product packaging is recyclable, though the recyclability of film-based components of parent roll wraps (protective shipping covers) is dependent upon the presence of plastics #4 and #5 waste streams in your area.

White and brown kraft corrugated cartons are produced using a significant percentage of recycled corrugate. Both are printed with water-based inks. All are recyclable in the corrugated recycles waste stream. The standard Wausau Paper kraft paper roll wrap contains 17% post consumer waste. Technical product wraps may or may not contain post consumer waste. Our EcoSoft™, EcoSoft™ Green Seal™, and Dubl-Nature® towel and tissue product packaging is environmentally preferable and can be recycled.

Packaging

- 64) Does the manufacturing of your product reduce energy consumption compared to the manufacture of similar products?

Yes. A significant amount of our paper and tissue products use post consumer recycled fiber (from 10-100%) instead of virgin fiber, thus reducing energy consumption as some steps in the papermaking process are bypassed when recycled fiber is used. According to Green Seal™, every ton of 100% recycled paper saves an estimated 4,100 kilowatt-hours of energy, which is enough to heat and air condition the average American home for six months (source: South Carolina Electric and Gas).

- 65) Does the manufacturing of your product reduce water consumption compared to the manufacture of similar products?

Yes. Nearly our entire line of paper toweling and tissue products are manufactured from post consumer recycled fiber (from 10 – 100%) rather than virgin fiber reducing water consumption by bypassing steps in the traditional papermaking process. According to Green Seal™, every ton of 100% recycled paper saves an estimated 7,000 gallons of water.

- 66) Does the manufacturing of your product conserve natural resources compared to the manufacture of similar products?

Yes. A significant number of our paper and the majority of our toweling and tissue products use post consumer recycled fibers which reduces the amount of energy, water, and for some products, chemicals needed to make our products thus conserving natural resources. In addition, EcoSoft™, EcoSoft™ Green Seal™, and Dubl-Nature® tissue products and Royal Resource® 100% and Exact Eco® 100% contain no virgin fiber.

Sustainability

67) Describe your company's specific commitments to sustainability.

Wausau Paper established its Corporate Sustainability Team in 2008. Founded to explore and define the company's carbon footprint, the team also quantifies metrics pertaining to social, economic and environmental elements of the company's business practices. A few of these metrics were highlighted in our March 2010 Annual Report for Fiscal 2009 to which you can link to below:

<http://proxy.wausaupaper.com/uploadedFiles/Investors/2010WausauPaperAnnualReport.pdf>

“RESPONSIBLE”

That's the adjective that best describes Wausau Paper's track record of success in the areas of financial performance, community participation and environmental stewardship. For 110 years, Wausau Paper has provided solid returns to its shareholders while growing revenues to more than \$1 billion. Over this period, we have provided employment to thousands of individuals and have helped to improve the communities where our facilities are located. We remain committed to achieving success in these areas, as we continue to grow the company.

Being responsible also has obvious environmental implications. Beyond environmental compliance, it implies proper use and respect for all natural resources that we impact including air, water, woodlands, and our global energy resources. Wausau Paper is committed to the continuous improvement of our environmental performance and we achieve that improvement through accurate measurement and focused effort. We recognize that any different behavior would be best that responsible.

Products

Nowhere is our commitment to responsible environmental behavior more evident than in the products we manufacture and the environmental organizations with which we are affiliated. Nearly all of our towel and tissue products are produced from 100 percent recycled fiber. We were one of the first towel and tissue companies to achieve Green Seal™-certification. Today, 49 percent of our towel and tissue shipments are Green Seal™-certified, and these products continue to fuel above-market growth for this business unit. Our success in this area is a great example of how environmental responsibility drives financial performance.

We, along with our customers, also value certification from another independent organization, the Forest Stewardship Council (FSC). The organization provided certification to wood fiber produced consistent with sustainable practices. We are pleased to report that 90 percent of the purchased fiber consumed by our Paper segment is FSC-certified, derived from other controlled wood sources, or recycled, post-consumer waste paper.

Transportation

In 2008 we became a member of the Environmental Protection Agency's SmartWaySM Partnership, demonstrating our commitment to reduce fuel consumption and carbon emissions. Working closely with our shipping partners, we achieved compliant status during 2009. Through “smarter” logistic planning and commitment to SmartWay standards by our most significant transportation

partners, we achieved a nine percent reduction in carbon emissions per mile shipped between 2005 and 2008.

Energy Efficiency

The steam and electricity that we utilize to produce paper are drawn from a number of sources including boilers, hydroelectric generators and local utilities. We have worked aggressively to improve the efficiency with which we generate steam and electricity. In addition, we have improved our manufacturing processes to make responsible use of all of the energy we consume. The results of our efforts are reflected in a seven percent reduction in energy use per ton of production between 2005 and 2008.

We also work closely with government agencies and public utilities to identify additional conservation measures and we were recently awarded grants totaling \$2.7 million for the U.S. Department of Energy. By combining these funds with matching company investment, we will further improve energy usage at our mills in Rhinelander and Mosinee, Wisconsin. For example, once completed in 2010, a new heat recovery system on one of four paper machines at Rhinelander is expected to reduce the mill's overall energy use by 5 percent.

Water Use

The manufacture of paper is water-intensive with our facilities drawing water from ground and river sources. Over the years, we have aggressively pursued opportunities to reuse water, not only minimizing the amount drawn from the environment but also saving energy by retaining the thermal value carried by process water. We are pleased with the results of our actions, reducing the amount of water use per ton of production by 13 percent from 2005 to 2008.

Water is returned to the environment only after completing a treatment process compliant with all state and federal regulations. We strive for 100 percent compliance with all issued permits, but aim to exceed those expectations on a regular basis.

- 68) Provide appropriate documentation concerning metrics of your reduced water, energy, or carbon emissions.

	2010	2009	2008	2007	2006
Energy efficiency (MMBTU per ton of paper shipped)	19.8	18.2	18.1	17.2	17.2
Water use efficiency (gallons per ton shipped)	18,132	17,065	15,814	14,799	15,055
Carbon Dioxide equivalents per ton of production (metric tons)	1.2	1.2	1.1	1.1	1.1

Sustainability

69) Does your company have an office of sustainability, or an individual who is focused on the company's efforts?

Wausau Paper's Corporate Sustainability Team is comprised of experienced professionals leading many functional areas in key corporate and business segment areas - environmental, woodlands, procurement, sales and marketing, operations, investor relations and communications and finance. The team is sponsored by the Senior Vice President, Operations, a direct report of the Chief Operating Officer. The team sets annual goals and meets several times per year to review goal progress and discuss new projects, legislation or technologies. Information is communicated to the organization through the senior corporate staff and segment business leaders.

70) Does the mill have a Code of Conduct Policy?

Yes. Each employee is familiarized with the Code of Conduct policy of the corporation at his or her hiring. The policies are reviewed on a regular basis and revisions are disseminated to all employees through the company intranet website and other appropriate means.

71) Does the company undertake or support social initiatives in our local community?

Some of the social initiatives Wausau Paper supports include: American Cancer Society, Aspirus Health Foundation, Habitat for Humanity, Kinship, Junior Achievement, Dollars for Scholars, Trees for Tomorrow, United Way and YMCA.

The Foundation also provides matching gifts of employee donations for colleges and universities. Each mill additionally supports their communities through volunteer work and monetary donations. This includes local schools, food pantries, youth sports, Chamber of Commerce, as well as many others.

72) Does the company undertake or support environmental or sustainability initiatives in our local community?

- We regularly speak to local school students about forestry and the company's history of sustainable timberlands management.
- We promote sustainable recreational use of the river and forest resources associated with our timberlands and production facilities.
- Recreational easements are maintained on all Wausau Paper timberlands.
 - Lands have been conveyed to the state of Wisconsin to support the development of the Ice Age Trail – a popular multiuse trail system in central Wisconsin.
 - North Country Trail System also runs through forestlands owned by Wausau Paper.
 - Three mills – Brainerd, Minnesota, and Mosinee and Rhinelander, Wisconsin, maintain and assist with canoe and kayak portages. A recreational kayak course is maintained at Rhinelander.
 - Brokaw, Wisconsin provides a public boat landing.
 - Company owned river frontage was donated to the city of Mosinee in 2009 to support the development of a multipurpose recreation trail along the Wisconsin River which opened in 2010.
 - Snowmobile trails run through Wausau Paper owned woodlands.
- We operate under a habitat conservation agreement with the Wisconsin Department of Natural Resources (WDNR) for protection of the Karner Blue butterfly, a federally recognized endangered species.
- Wausau Paper serves on the Boards of Trees for Tomorrow and Treehaven.
- Turkeys were introduced to northern Wisconsin on Wausau Paper lands in Douglas County.
- We assist state and local authorities during the wild fire season.

Key Words:

Certified Fiber... (13), (16), (23)

EMS (Environmental Management System)... (4), (5), (6), (7), (8), (12), (21)

Energy... (6), (8), (12), (20), (21), (23), (25), (26), (27)

FSC... (13), (14), (16), (18), (20), (21), (23), (26)

Greenhouse Gas... (6), (9), (10)

Green Seal™ ... (13), (14), (20), (23), (24), (25), (26)

ISO... (4), (6), (12), (21)

Lacey Act... (17), (18)

Regulatory Compliance... (4)

Smartway™... (10), (22), (26)

Third Party Management Systems... (12)

Wausau Paper - Corporate Environmental Policy Statement... (3), (4)