

WOODLAND PULP, LLC and ST. CROIX TISSUE, INC.

Baileyville, Maine

EXHIBIT "D"

PROCEDURES FOR CONTRACT CHANGES

Purchase Requests for Change Orders will be issued by WOODLAND PULP, LLC and ST. CROIX TISSUE, INC. field personnel or upon request of the Contractor to cover normal extras and charges that arise during the normal course of construction.

Change Orders will be issued to cover the following work:

1. Drawing Revisions: Any certified revision to a contract drawing involving any adjustment to the cost of the contract but necessary to complete the work contemplated in the original Contract.
2. Field Modification: Revisions to be made by the field to remove a hazard, avoid interferences, complete details, modify design details, and like items.
3. Revisions at WOODLAND PULP, LLC and ST. CROIX TISSUE, INC. 's Request: A modification requested by WOODLAND PULP, LLC and ST. CROIX TISSUE, INC. which is necessary to complete the work contemplated by the original contract.
4. Equipment Vendors Revision: A modification requested by a Vendor to complete the work or improve the design, contemplated by the original Contract. These changes are frequently backcharges.
5. Initial Construction: A Change Order may be issued to get work started which will eventually come under contract as the drawings and specifications are completed and approved.

The General Contract conditions and other Contract terms and documents apply to every Contract Change Order.

The Engineer shall agree on a firm price, in writing, with the Contractor before work commences. The value of any change, revision, addition, or deletion shall be determined in one or more of the following ways:

1. By a firm lump sum price
2. By unit prices named in the Contract or subsequently agreed upon.
3. By Time & Materials/per pre-established rates.
 - a. When a Change Order is written on a Time & Materials basis, and this is to be done only if there is no other way, the Engineer shall secure from the Contractor an estimate of the anticipated costs for approval.

An agreed upon firm price or approved estimate price must be obtained in writing on the Purchase Request for the Change Order before any work commences, except in cases of emergency affecting the safety of life or property.

Purchase Requests for Change Orders are numbered automatically through the electronic system as a line item number.