

the merger of Bowater Carolina Corporation, Bowater Southern Paper Corporation and East Highlands Company into the Corporation, the Certificate of Ownership and Merger, the Plan of Merger and Articles of Merger, and the intent and purposes of the foregoing resolutions (or any of them), and any or all of the transactions contemplated therein or thereby, the authority therefor to be conclusively evidenced by the taking of such action or the execution and delivery of such documents.

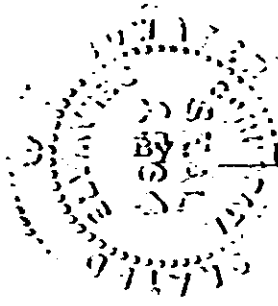
Executed at Old Greenwich, Connecticut on
December 17, 1980.

Bowater Incorporated

By: *R.D. McDonough*

R.D. McDonough
Senior V.P. - Finance

ATTEST:



L.M. Saari

L.M. Saari
Assistant Secretary

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