

RESOLVED, that the form, terms and provisions of the proposed Certificate of Ownership and Merger (the "Certificate of Ownership and Merger"), pursuant to Section 253 of the General Corporation Law of the State of Delaware, which has been presented to the Board and is attached to this consent in lieu of meeting as Exhibit A, be, and the same hereby are, in all respects approved; and further

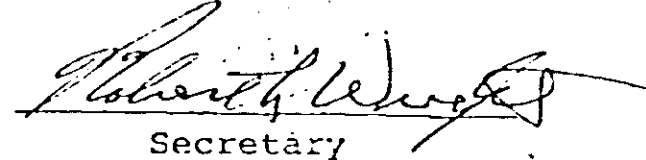
RESOLVED, that the effective date of the Certificate of ownership and Merger setting forth a copy of these resolutions, and the date upon which the merger therein provided for shall become effective, shall be December 31, 1980; and further

RESOLVED, that the President and any Vice President (the "Officer" or the "Officers") be, and any one or more of them hereby are, authorized and directed in the name and on behalf of the Corporation, and if requested or required, under its corporate seal, duly attested by its Secretary or an Assistant Secretary, to execute, file and record the Certificate of Ownership and Merger in the form submitted to this Board, with such changes or additions to any of the terms and provisions thereof, or instruments annexed as exhibits thereto, as the Officer or Officers executing the same shall approve, the execution, filing and recording thereof to be conclusive evidence of such approval; and further

RESOLVED, that the Officers of the Corporation be, and any one or more of them hereby are, authorized, empowered and directed in the name and on behalf of the Corporation, to do and perform all such further acts and things, to execute, file or record in the name and on behalf of the Corporation, and, if requested or required, under its corporate seal duly attested by its Secretary or an Assistant Secretary, all such further certificates, instruments or other documents, and to make all such payments as in their judgment, or in the judgment of any one or more of them, shall be deemed necessary or advisable in order to carry out, comply with or effectuate the merger of Catawba Timber Company into the Corporation, the Certificate of Ownership and 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 this 17th day of December, 1980.

ATTEST:


Secretary

BOWATER CAROLINA CORPORATION

By 
President