

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 form, terms and provisions of the proposed Plan of Merger (the "Plan of Merger") and Articles of Merger (the "Articles of Merger") of East Highlands Company into Bowater Incorporated, prepared pursuant to the laws of the State of Tennessee, which have been presented to this Board and are attached to the minutes of the meeting as Exhibit B, be, and the same hereby are, in all respects approved; 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, the Plan of Merger and the Articles of 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 any 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

410

4328 RV-2