

ST Paper Tissue Project

Summary of Key Business Terms

December 27, 2005

Set forth below is a summary of key business terms of the proposed business relationship (the "Project") between ST Paper, LLC. ("ST Paper"), a Delaware limited liability company, and Ron Van Den Heuvel, Recovering Aqua Resources Technologies ("RAR"), Partners Concepts Developments, Inc. ("PCDI"), Tissue Products Technology Corp. ("TPTC"), VHC Inc., and all tissue affiliates based in Wisconsin either owned or controlled by Ron Van Den Heuvel (collectively "Van Den Heuvel"). This summary expresses basic intentions only and is not a comprehensive list of all material terms and conditions of the Project. None of the terms or conditions set forth herein is intended to be an offer to, acceptance by, or legally binding upon, any party. Any understandings and agreements between the parties regarding the Project shall be reflected only in definitive agreements executed by all parties.

Project Overview

General: ST Paper will enter into a business arrangement with Van Den Heuvel to develop and construct three tissue mills ("ST Paper Mills") in the United States. Van Den Heuvel will provide, or will cause Spirit Construction Services, Inc., using Siemens as the vendor, to provide, the EPC guarantees for each mill which are acceptable to lending institutions, and Van Den Heuvel will ensure the placement of 100% of the production for 5 of the 7 tissue machines installed as part of the Project. In exchange for consideration to be agreed upon, Van Den Heuvel will (i) sell to ST Paper 55% of its stake in the existing Eco Fiber facilities in DePere, Wisconsin; (ii) sell to ST Paper 55% of its existing Oconto Falls Tissue Facility; and (iii) contribute Van Den Heuvel's remainder 45% interest in each of the Eco Fiber and Oconto Falls facilities as equity for ST Paper's bid to finance all the ST Paper Mills, via lending institutions. Van Den Heuvel will also purchase a 15% equity stake in 5 of the 7 tissue machines housed in the ST Paper Mills.

ST Paper will be the general partner in the three tissue mill LLC's which are as follows:

1. ST Paper/Eco Fiber LLC, DePere, Wisconsin – One 140" TAD and One 110" Swing or Wet Crepe Start Construction in March 2006 (plant startup expected in June 2007.)
2. ST Paper/St George LLC, Utah Site – Three Machines, all 110" – Two Dry Crepe and One Wet/Swing Machines. Construction is expected to commence in June 2006, with a plant startup is expected in Sept 2007.)

EXHIBIT B

3. ST Paper/Oconto Falls LLC, Wisconsin Site – Two Machines, both 110" – One Wet/Swing and One Dry Crepe. Construction is expected to commence in August 2006, with plant start up expected in Sept 2008.

Stage 1: Van Den Heuvel has provided ST Paper with preliminary engineering and design layouts of the ST Paper Mills. These layouts will continue to be refined to meet the parties' needs. ST Paper will be responsible for completing detailed engineering layouts and designs of the ST Paper Mills for the EPC contract. Van Den Heuvel will provide, or shall cause Spirit Construction using Siemens as a vendor to provide, a guaranteed, fixed price EPC contract for each of the three ST Paper mills. Initial EPC contracts and scope of work documents have been provided.

Stage 2: ST Paper will agree to purchase 55% equity (inclusive of all licenses, permits, property, equipment) in Van Den Heuvel's existing Eco Fiber Inc., including deink. and RAR facilities for \$15 million. Any equity purchase by ST Paper of Van den Heuvel's existing Eco Fiber facilities will be concurrent to the financial closing of the ST Paper Mills. As part of this Agreement, Van Den Heuvel will agree to contribute the Eco Fiber facilities to ST Paper as it seeks financing for the ST Paper Mills. All net income from Eco Fiber Inc. will be split 55/45 between ST Paper and Van Den Heuvel, respectively, starting at financial closing of the ST Paper Mills, and ST Paper will gain operating control of this Eco Fiber Inc. from this point forward.

Stage 3: ST Paper will agree to purchase 55% equity and gain operating control of the Oconto Falls facility (inclusive of all licenses, permits, property, boilers, water purification facilities, deink machines, tissue machines, and other equipment) from Van Den Heuvel for a price of \$20 million. This equity purchase will be funded as follows: (i) Sharad Tak will guarantee up to \$4 million in Van Den Heuvel's existing bank debt, provided upon acceptance by both parties of the terms of the Project, by January 31, 2006, (ii) ST paper will provide \$5 million to Van Den Heuvel upon financial closing of the ST Paper Mills that will be used to repay Van Den Heuvel's bank debt and cause Sharad Tak's guarantee of \$4 million in bank debt to be extinguished, (iii) ST Paper will issue \$15 million to Van Den Heuvel in the form of 5-year, 8% note with all interest paid quarterly and the principal to be paid by ST Paper to Van Den Heuvel at the end of the 5-year term, provided there are no breaches of representations or warranties prior to that date. ST Paper will issue this \$15 million note to Van Den Heuvel on financial closing of the ST Paper Mills.

As part of this Agreement, Van Den Heuvel will agree to pledge his remaining 45% interest in Oconto Falls to ST Paper as it seeks financing for the ST Paper Mills. All net income from Oconto Falls will be split 55/45 between ST Paper and Van Den Heuvel, respectively, starting at January 31, 2006, and ST Paper will gain operating control of the Oconto Falls facility from this point forward

Stage 4: Upon financial closing of the ST Paper Mills, and for a period of five years thereafter, ST Paper will have the option to purchase 50% of Ron Van Den Heuvel's ownership in Natures Way Tissue Corp. for \$x million.

Stage 5: Van Den Heuvel will purchase for \$___ million a 15% equity stake (valued at a multiple of the projected EBITDA less debt) in ST Paper's two Wisconsin mills and one wet/swing machine at ST Paper's Utah mill. Van Den Heuvel's equity purchase of five of the seven ST Paper machines will occur concurrent to financial closing of the ST Paper Mills and when the EPC contract, the Sales and Marketing Agreements, and the Operating Agreement and Maintenance Agreements are executed for the Project and the ST Paper Mills.

Stage 6: Van Den Heuvel will construct, or will cause Spirit Construction using Siemens as a vendor to construct, each of the three ST Paper mills in accordance with the EPC contracts for each ST Paper investment, in the sequence and time frame agreed upon by both parties.

As part of the EPC contracts, Van Den Heuvel will (i) assign and apply all permits and licenses it has already obtained for its Eco Fiber and Oconto Falls facilities in Wisconsin to the ST Paper mill new LLC in each location ("Wisconsin Mills"); (ii) obtain the balance of permits required for the Wisconsin Mills and the ST Paper mill in St. George, Utah ("Utah Mill"), (iii) build with Spirit Construction using Siemens all of the mills included in the Project on a fixed price EPC contract basis, and (iv) provide trained personnel necessary to start-up, operate, and maintain all of the mills included in the Project on a time and material basis as requested by ST Paper.

Representations and Warranties: Representations and warranties will be customary as required by banks and lending institutions including, but not limited to: (i) EBITDA of \$11-\$13 million at OFTL, LLC, (ii) EBITDA of \$2 million at Eco Fiber, Inc., (iii) a stipulation for all entities that payroll taxes have been paid and pension funds remain intact, (iv) the provision that none of the entities defaults on existing loans, and (v) the stipulation that neither bank debts nor the contracts with Georgia-Pacific Corporation ("GP"), Svenska Cellulosa Aktiebolaget ("SCA"), and Fox River Fibre will trigger default upon the transfer of control from Ron Van Den Heuvel to ST Paper.

Affirmative and negative covenants that are usual and customary will be required by lenders.

Written lender approvals for all transfers and easement agreements must be obtained from all lenders, equity holders, customers and state and local governments (including, but not limited to, Van Den Heuvel family members and other insider investors such as equity

advanced by officers/directors/employees of Van Den Heuvel) at Oconto Falls and Eco Fiber for all shared items referenced in this Agreement prior to January 31st, 2006.

Sales and Marketing Agreement

Commissions: Van Den Heuvel's PCDI/TPTC will act as the marketing and sales agent for 100% of the production of ST Paper's tissue machines at ST Paper's Wisconsin Mills, and 100% of the production of one wet/swing machines at the ST Paper Utah Mill in exchange for a commission calculated at 4% of the mills' sales.

Off-take Requirements: Van Den Heuvel will pass through off-take agreements obtained from Svenska Cellulosa Aktiebolaget ("SCA"), Georgia-Pacific Corporation ("GP"), and other companies which stipulate that these companies (SCA, GP, and others) will purchase: (i) 100% of the product manufactured at both ST Paper Wisconsin Mills and, (ii) 100% of the product manufactured by the one wet/swing machines at ST Paper's Utah Mill. The ST Paper product purchased by SCA and/or GP can then be passed on to Sellars, NPS, and Natures Way Tissue Corp. in order to be converted.

Term: Each Sales and Marketing Agreement will have an initial minimum term of 5 years commencing from the start-up of the tissue machine, with an optional two-year renewal added to the end of the contract.

ST Paper and Van Den Heuvel may not terminate the Sales and Marketing Agreement for any reason other than "for cause."

Non-Competition Agreement

Within the United States for a period of six years after completion of the first ST Paper mill, and other than in connection with their involvement in the Project, (a) ST Paper will not to engage in tissue converting operations, and (b) Van Den Heuvel will non engage in tissue manufacturing operations. Not to include any tissue projects with: Spirit Construction Services, Vos Electric, Cellynnc, Maryland/N.E. Tissue, Procter & Gamble, Custom Converting or West of the Rockies (Georgia Pacific).

Confidentiality Agreement

Any information conveyed to either party on behalf of the ST Paper Mills and the Project and other information received by either party in connection with the ST Paper Mills and the Project, whether verbal or written, is considered proprietary and confidential (collectively referred to as "Confidential Information") and conveyed with the understanding that both parties will maintain its confidentiality and will not use this information, for any purpose except in connection with their participation in the ST Paper Mills and the Project or, without the written consent of the other party, disclose it, in whole or in part, to others, or in response to an order of a court of competent jurisdiction, or a regulatory request. It is agreed that any obligation of secrecy or confidence or non-use imposed by this Agreement shall not apply to any Confidential Information which at the time of disclosure is known to both parties without obligation of secrecy, or is disclosed in a patent or printed publication.

The parties have executed this Summary of Key Business Terms to indicate their agreement in principle with the terms herein contained.

ST PAPER

By: Sharad Tak
Name: Sharad Tak
Title: President

TISSUE PRODUCT TECHNOLOGY CORP.

By: Ronald Van Den Heuvel
Name: Ronald Van Den Heuvel
Title: President

PARTNERS CONCEPTS DEVELOPMENT, INC.

By: Ronald Van Den Heuvel
Name: Ronald Van Den Heuvel
Title: President

Ron Van Den Heuvel

By: Ronald Van Den Heuvel
Name: Ronald Van Den Heuvel