

April 30, 2012

Via E-Mail and U.S. Mail

Tim L. Nord
Washington State Department of Ecology
Land and Aquatic Land Cleanup Section
Toxics Cleanup Program
P.O. Box 47600
Olympia, WA 98504-7600

Re: Kimberly Clark Worldwide Everett Pulp and Paper Mill
Everett, WA


Dear Mr. Nord:

In response to your April 5, 2012 letter, Kimberly-Clark Worldwide, Inc. (Kimberly-Clark) presents the following comments regarding its designation as a potentially liable party (PLP) as to the presence of hazardous substances at its Everett Mill property (Mill Property). As we have discussed, Kimberly-Clark accepts its status as a PLP as to the Mill Property, and hereby waives its right to a 30-day notice and comment period.

As we discussed during our recent telephone conference, Kimberly-Clark anticipates receiving in the near future a draft proposed administrative order on consent. We look forward to constructive and timely negotiation of a final consent order that includes a RI/FS work plan for the Mill Property uplands parcels. We enter these discussions with a common purpose of determining whether the Mill Property is a source of contamination to the adjacent East Waterway and to enable this valuable industrial property to be cleaned up promptly and in a manner consistent with Ecology standards and Kimberly-Clark's strong record of environmental responsibility.

Please note that Kimberly Clark accepts PLP status with respect to the parcels that comprise the Mill Property, including several acres of sediments owned in the East Waterway. With respect to the larger East Waterway site referenced in your letter, based on recent communication with Ecology, Kimberly-Clark understands that Ecology expects to commence proceedings related to that site during 2013. While reserving all of its rights and defenses, Kimberly-Clark anticipates accepting PLP status as to the East Waterway when Ecology identifies additional PLPs and commences formal proceedings for that site.

As is customary in such initial correspondence (and as indicated in Ecology's proposed model PLP acceptance letter), Kimberly-Clark's acceptance of PLP designation in no way constitutes an admission of Kimberly Clark's liability for any Site or of any facts associated with Ecology's letter, and Kimberly Clark reserves all of its rights and defenses.

Tim L. Nord
April 30, 2012
Page 2

Kimberly-Clark appreciates your willingness to develop a consent order for the upland Mill Property and the RI/FS work plan, including a schedule that enables accelerated remediation of the upland Mill Property, while East Waterway action awaits multi-party proceedings. We look forward to further productive discussions during our upcoming meeting.

Please contact me if you have any questions.

Sincerely,

A handwritten signature in black ink, appearing to read 'HLS', written in a cursive style.

Howard L. Sharfstein
Senior Counsel,
Environment Energy Safety & Sustainability

Cc: William H. Chapman, Esq.
John Level, Esq.