

UPM-Kymmene Corporation
115 SW First Street
Grand Rapids, MN 55744

Attn: Mr. John Davis

RE: Hyster Dealer Major Account Agreement

RDO Material Handling is pleased to present this Letter of Agreement in establishing a formal Dealer Major Account Agreement between UPM-Kymmene Corporation and RDO Material Handling. RDO Material Handling's sole responsibility will be to administer, coordinate and facilitate this agreement.

All Hyster Equipment orders will be placed centrally through UPM-Kymmene Corporation – Grand Rapids, MN directly to RDO Material Handling.

RDO Material Handling/Hyster Responsibilities

- ~ To inform all participating Hyster dealer locations with the current and any future UPM-Kymmene Corporation locations.
- ~ To provide participating Hyster dealer locations with local UPM-Kymmene Corporation contacts with whom they are to initiate and maintain a relationship to provide UPM-Kymmene Corporation with the best possible support as a Hyster Representative.
- ~ To enter orders for all Hyster Equipment in a timely manner with Hyster Company and coordinate delivery and installation of said equipment with the appropriate Hyster dealer locations.

UPM-Kymmene Corporation Responsibilities

- ~ To supply RDO Material Handling with all Requests for Quotation (RFQ) requirements, including but not limited to specified requirement options, delivery locations and delivery specifications.
- ~ To supply RDO Material Handling a complete listing of all UPM-Kymmene Corporation locations and key personnel, for which will be distributed to the Hyster Dealer Network.
- ~ To advise all UPM-Kymmene Corporation locations of this agreement.

We look forward to working with you and our Dealer Network to assure your customer satisfaction is met.

Sincerely,

Curt Giles
General Manager
RDO Material Handling

Accepted by:

Sign:

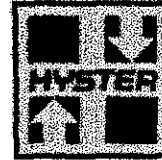
Title:

Regional Buyer - Investments

Date:

7/10/07

2985 Lone Oak Circle – Eagan, MN 55121 – (651) 905-7025



UPM Kymmene Corporation

Paper Mill
Blandin Paper Company
115 SW First Street
Grand Rapids, MN 55744

Converting Mill
UPM Raflatac Inc.
400 Broadpointe Drive
Fletcher, NC 28732

Converting Mill
UPM Raflatac Inc.
101 East Corporate Drive
Dixon, IL 61021

Paper Mill
UPM Kymmene Miramichi Inc.
345 Curtis Road
PO Box 5040
Miramichi
New Brunswick E1V 3N3, Canada

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