

**PROPOSAL OF THE AUDIT COMMITTEE OF THE BOARD OF DIRECTORS FOR
THE REMUNERATION OF AUDITOR**

The Audit Committee of the Board of Directors proposes to the Annual General Meeting of shareholders of UPM-Kymmene Corporation to be held on 22 March 2010 that the remuneration of the auditor be paid against invoice.

As background for the proposal the Audit Committee states that PricewaterhouseCoopers Oy, authorised public accountants, has acted as the Company's auditor in 2009. For the year 2009, the Company's auditor is paid EUR 2.3 million audit fees, EUR 0.1 million as audit related fees, EUR 0.4 millions non-audit fees and EUR 0.9 millions tax consulting fees.

In Helsinki, 2 February 2010

AUDIT COMMITTEE OF THE BOARD OF DIRECTORS