

WAUSAU PAPER CORP.
Form 11-K
June 19, 2009

FORM 11-K

SECURITIES AND EXCHANGE COMMISSION

Washington, D.C. 20549

(Mark One)

ANNUAL REPORT PURSUANT TO SECTION 15 (d) OF THE
SECURITIES EXCHANGE ACT OF 1934

For the fiscal year ended December 31, 2008

OR

TRANSITION REPORT PURSUANT TO SECTION 15(d) OF THE
SECURITIES EXCHANGE ACT OF 1934

For the transition period from _____ to _____

Commission file number: **1-13923**

Wausau Paper Corp. Savings and Investment Plan

(Full title of the plan and the address of the plan, if different from the issuer named below)

Wausau Paper Corp.

100 Paper Place

Mosinee, WI 54455-9099

(Name of issuer of the securities held pursuant to the plan
and the address of its principal executive office)

**WAUSAU PAPER CORP. SAVINGS
AND INVESTMENT PLAN**

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SUPPLEMENTAL SCHEDULE	
Form 5500, Schedule H, Part IV, Line 4i Schedule of Assets (Held at End of Year) as of December 31, 2008	12
All other schedules required by Section 2520.103-10 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 have been omitted because they are not applicable.	

REPORT OF INDEPENDENT REGISTERED PUBLIC ACCOUNTING FIRM

To the Participants

of the Wausau Paper Corp.

Savings and Investment Plan

Mosinee, Wisconsin

We have audited the accompanying statements of net assets available for benefits of Wausau Paper Corp. Savings and Investment Plan (the Plan) as of December 31, 2008 and 2007, and the related statements of changes in net assets available for benefits for the years then ended. These financial statements are the responsibility of the Plan's management. Our responsibility is to express an opinion on these financial statements based on our audits.

We conducted our audits in accordance with the standards of the Public Company Accounting Oversight Board (United States). Those standards require that we plan and perform the audits to obtain reasonable assurance about whether the financial statements are free of material misstatement. The Plan is not required to have, nor were we engaged to perform, an audit of its internal control over financial reporting. Our audits included consideration of internal control over financial reporting as a basis for designing audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Plan's internal control over financial reporting. Accordingly, we express no such opinion. An audit also includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe our audits provide a reasonable basis for our opinion.

In our opinion, the financial statements referred to above present fairly, in all material respects, the net assets available for benefits of the Plan as of December 31, 2008 and 2007, and the changes in net assets available for benefits for the years then ended in conformity with accounting principles generally accepted in the United States.

Our audits were performed for the purpose of forming an opinion on the basic financial statements taken as a whole. The supplemental schedule of assets (held at end of year) as of December 31, 2008 is presented for the purpose of additional analysis and is not a required part of the basic financial statements, but is supplementary information required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974. This supplemental schedule is the responsibility of the Plan's management. The supplemental schedule has been subjected to the auditing procedures applied in our audits of the basic financial statements and, in our opinion, is fairly stated in all material respects when considered in relation to the basic financial

statements taken as a whole.

WIPFLI LLP

June 11, 2009

Wausau, Wisconsin

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**WAUSAU PAPER CORP. SAVINGS
AND INVESTMENT PLAN**

**STATEMENTS OF NET ASSETS AVAILABLE FOR BENEFITS
AS OF DECEMBER 31, 2008 AND 2007**

	2008	2007
ASSETS		
Investments	\$ 161,548,452	\$ 220,463,484
Receivables:		
Employer	108,653	58,971
Participants	211,244	252,433
Pending trades	28,247	-
Accrued income	147,794	174,554
Total receivables	495,938	485,958
TOTAL ASSETS	162,044,390	220,949,442
LIABILITIES		
Excess contributions payable	5,445	31,783
Pending trades	-	156,269
NET ASSETS AVAILABLE FOR BENEFITS AT FAIR VALUE	162,038,945	220,761,390
Adjustment from fair value to contract value for fully benefit-responsive investment contracts	3,031,089	495,318
NET ASSETS AVAILABLE FOR BENEFITS	\$ 165,070,034	\$ 221,256,708

See notes to financial statements.

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**WAUSAU PAPER CORP. SAVINGS
AND INVESTMENT PLAN**

**STATEMENTS OF CHANGES IN NET ASSETS AVAILABLE FOR BENEFITS
FOR THE YEARS ENDED DECEMBER 31, 2008 AND 2007**

	2008	2007
ADDITIONS		
Net (depreciation) appreciation in fair value of investments	\$ (57,143,142)	\$ 11,738,183
Contributions:		
Employer	2,992,814	2,878,023
Participant	11,040,909	11,098,688
Participant rollovers	562,142	753,188
Total contributions	14,595,865	14,729,899
Interest income	2,313,572	2,404,404
Dividend income	1,147,488	1,342,924
Total (decreases) increases	(39,086,217)	30,215,410
DEDUCTIONS		
Benefits paid to participants	17,028,252	11,868,981
Refund of excess contributions	5,445	36,369
Investment advisory and management fees	66,760	62,437
Total deductions	17,100,457	11,967,787
NET (DECREASE) INCREASE	(56,186,674)	18,247,623
NET ASSETS AVAILABLE FOR BENEFITS		
Beginning of year	221,256,708	203,009,085
End of year	\$ 165,070,034	\$ 221,256,708

See notes to financial statements.

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WAUSAU PAPER CORP. SAVINGS

AND INVESTMENT PLAN

NOTES TO FINANCIAL STATEMENTS

AS OF AND FOR THE YEARS ENDED DECEMBER 31, 2008 AND 2007

1.

PLAN DESCRIPTION

The following brief description of the Wausau Paper Corp. Savings and Investment Plan (the Plan) is provided for general information purposes only. The Plan is subject to certain provisions of the Employee Retirement Income Security Act of 1974 (ERISA) and Section 401 of the Internal Revenue Code (IRC). Participants should refer to the Plan document, as amended, for more complete information.

An employee initially becomes eligible to participate at times varying from one day of service to 120 days of service, depending upon the employee's classification and his or her employment date.

General The Plan was established on January 1, 1988. It is a defined contribution plan that covers all full-time salaried, non-union hourly and all collectively bargained common law employees of Wausau Paper Corp. and its subsidiaries (the Company).

Contributions Participants are allowed to contribute up to 50% of their gross annual compensation, as defined in the Plan document, subject to certain statutory limitations.

The Plan allows participants to rollover distributions from another employer's retirement plan or an annuity contract as contributions, subject to certain restrictions. Participants may deposit any portion of a distribution that has not been taxed, provided the deposit is eligible for rollover under the IRC. These deposits are not subject to the contribution limitations under the IRC. The Company does not match these contributions.

Non-Bargained Employees During 2008, the Company matched non-bargained participant contributions at a rate of \$0.50 for every \$1.00 contributed on the first 3% and \$0.35 for every \$1.00 contributed on the second 3%, up to 6% of a participant's annual compensation as defined in the Plan. On March 31, 2009, the Company announced the suspension of the Company match on non-bargained participant contributions through December 31, 2009.

The Plan also allows for an additional Company matching contribution to be made for participants employed on the last day of the year or who terminated employment during the year due to death, retirement on or after attainment of age 55, or disability. The amount of the additional Company matching contribution is determined based on the Company's financial performance during the Plan year. There were no additional matching contributions for the years ended December 31, 2008 and 2007.

Bargained Employees In 2008, the Plan was amended to provide an additional Company matching contribution to bargained employees of one certain collective bargaining unit. The maximum matching contribution under the amendment is \$0.50 per each hour of service credited

to the employee up to 2,080 hours in the Plan year. The other collective bargaining units are not impacted by this amendment, which is effective on January 1, 2009. During 2008, The Company matching contribution differed by collective bargaining unit. Bargained employees of certain collective bargaining units do not receive a matching contribution while other employees receive a matching contribution. The maximum matching contribution of any collective bargaining unit was \$2.13 per \$1.00 contributed up to 3% of a participant's annual gross compensation.

Participant Accounts Individual accounts are maintained for each of the Plan's participants to reflect the participant's contributions and related employer contributions, as well as the participant's share of the Plan's income and any related administrative expenses. Allocations are based on the proportion that each participant's account balance has to the total of all participants' account balances.

Investment Options The Plan allows participants to direct the investment of all contributions and related earnings among various mutual funds, various pooled equity and fixed income funds and a Company common stock fund consisting of common stock of the Company and short-term, interest bearing instruments.

Allocation of Investment Income (Loss) Each participant's account is allocated investment income (loss) based upon the specific investment options chosen and in the proportion that an individual participant's account balance bears in relation to total account balances under the Plan.

Vesting Participants are fully vested in their salary deferral and rollover contributions plus earnings/losses thereon. Vesting in the Company's matching contributions plus actual earnings/losses thereon is based on years of service and the participant's employment status as either non-bargained or bargained.

Non-bargained participants are fully vested in the Company's contributions after three years of vesting service, or at the rate of 33% per year of service. Bargained participants vest in the Company's matching contributions according to varying vesting schedules depending on the terms of the applicable collective bargaining agreement. A year of vesting consists of a calendar year in which an employee works a minimum of 1,000 hours for the Company.

Participant contributions and earnings thereon, rollover contributions, and vested Company contributions and earnings thereon may be withdrawn for any reason after a participant reaches age 59½ or at any age if a participant demonstrates financial hardship. Financial hardship withdrawals are subject to government regulation and may be subject to a 10% penalty.

Payment of Benefits On termination of service due to death, disability, or retirement, the vested portion of a participant's account is payable to the participant, or a named beneficiary, based on the participant's elected payment method. The payment options available are lump-sum or periodic payments. A nontransferable annuity optional form of benefit was available prior to October 1, 2002.

Forfeitures Plan forfeitures arise as a result of participants who terminate service with the Company before becoming fully vested in the Company's contribution. These forfeitures are used to reduce future Company contributions. The amount of forfeitures available at December 31, 2008 and 2007 was \$347,328 and \$404,656, respectively. During the year ended December 31, 2008, employer contributions were reduced by \$93,795 from forfeited nonvested accounts.

Participant Loans Participants may borrow from their accounts. Loan transactions are treated as a segregated investment of the participant's accounts. Loan terms range from one to five years or longer if for the purchase of a primary residence. Loans may not exceed the lesser of 50% of the participant's account balance or \$50,000, and are secured by the balance in the participant's account. The loans bear interest at a rate commensurate with local prevailing rates as determined from time to time by the Company's employee benefits committee. Interest rates on existing loans range from 3.25% to 9.00% at December 31, 2008. Principal and interest are paid ratably through payroll deductions. Upon termination of employment, outstanding balances become due and payable to the Plan, unless the borrower elects to continue making repayments in accordance with the promissory note evidencing the loan.

Plan Expenses Administrative expenses charged by the third party administrator and all other expenses incurred in conjunction with the Plan are paid by the Company. Investment advisory and management fees are allocated proportionately to Plan participants based on their respective account balances. Loan fees are charged directly to the participant's account against the investment option for which the loan was originally charged.

Plan Termination Although it has not expressed any intent to do so, the Company has the right under the Plan to terminate the Plan subject to the provisions of ERISA. Upon termination of the Plan, all account balances of the participants become fully vested. The account will be held under the Plan and continue to accrue investment earnings until all vested benefits have been distributed according to the terms of the Plan.

2.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Basis of Presentation The financial statements have been prepared on the accrual basis of accounting in accordance with accounting principles generally accepted in the United States.

Benefits Benefits are recorded when distributed. There were no distributions requested in 2008 that were distributed in 2009. The amount of benefit payments requested in 2007 that were distributed in 2008 was \$161,651.

Investment Valuation and Income Recognition The Plan's various mutual fund, investments in common/collective trusts, company stock investments, and participant loans are recorded at fair value in accordance with Statement of Financial Accounting Standards No. 157, Fair Value Measurements (SFAS 157) on the last day of the Plan year. SFAS 157 discusses acceptable valuation techniques and inputs to these techniques. These inputs are assumptions market participants use in pricing investments. SFAS 157 establishes a fair value hierarchy that prioritizes the inputs, which are summarized as follows:

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Level 1 Quoted prices in active markets (e.g., NYSE, NASDAQ, or other exchange) for assets identical to the securities to be valued. If a level 1 input is available, it must be used.

Level 2 Inputs other than quoted market prices that are observable for securities, either directly or indirectly. Examples include matrix pricing utilizing yield curves, quoted prices for similar assets in active markets, and inputs derived from observable market data by correlation or other means.

Level 3 Unobservable inputs, which contain assumptions by the party valuing those assets. For level 3 inputs, there is no market data or correlations with market assumptions. The Plan's level 3 assets consist solely of participant loans, which are valued at the outstanding unpaid principal balance plus any related accrued interest.

As described in Financial Accounting Standards Board Staff Position (FSP) AAG INV-1 and SOP 94-4-1, *Reporting of Fully Benefit-Responsive Investment Contracts Held by Certain Investment Companies Subject to the AICPA Investment Company Guide and Defined-Contribution Health and Welfare and Pension Plans* (the FSP), investment contracts held by a defined-contribution plan are required to be reported at fair value. However, contract value is the relevant measurement attribute for that portion of the net assets available for benefits of a defined-contribution plan attributable to fully benefit-responsive investment contracts because the contract value is the amount participants would receive if they were to initiate permitted transactions under the terms of the plan. As required by the FSP, the Statements of Net Assets Available for Benefits present the fair value of the M&I Stable Principal Fund investment contract (which is the combined market values of all underlying assets), as well as the adjustment of the fully benefit-responsive investment contract from fair value to contract value. The Statements of Changes in Net Assets Available for Benefits are prepared on a contract value basis. Accordingly, the investments as of December 31, 2008 and 2007, have been decreased by \$3,031,089 and \$495,318, respectively, to reflect fully benefit-responsive investment contracts at fair value with a corresponding adjustment from fair value to contract value for fully benefit-responsive investment contracts.

Securities transactions are accounted for on a trade-date basis (the date the order to buy or sell is executed).

Gains or losses on security transactions are recorded as the difference between proceeds received and the carrying value of the investments. Interest income is recognized on the accrual method, and dividend income is recorded on the ex-dividend date.

Net appreciation and depreciation in fair value of investments on the statements of changes in net assets available for benefits includes both unrealized appreciation or depreciation and realized gains and losses. Interest and dividends are identified separately.

Use of Estimates The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires Plan management to make estimates and assumptions that affect the reported amounts of net assets available for benefits and changes therein. Actual results could differ from those estimates.

Risks and Uncertainties The Plan utilizes various investment instruments, including mutual funds, company stock investments, and investment contracts. Investment securities are exposed to various risks including but not limited to, interest rate, market, and credit risks. Due to the level of risk associated with certain investment securities, it is reasonably possible that changes in the value of investment securities will occur in the near term.

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3.

FAIR VALUE MEASUREMENT

	December 31, 2008	Fair Value Measurement at Reporting Date Using		
		Quoted Prices in Active Markets for Identical Assets (Level 1)	Significant Other Observable Inputs (Level 2)	Significant Unobservable Inputs (Level 3)
Registered investment companies	\$ 84,091,047	\$ 84,091,047	\$ -	\$ -
Common/collective trusts	67,460,160	-	67,460,160	-
Wausau Paper Corp. common stock	6,203,940	6,203,940	-	-
Participant loans	<u>3,793,305</u>	<u>-</u>	<u>-</u>	<u>3,793,305</u>
Total	<u>\$ 161,548,452</u>	<u>\$ 90,294,987</u>	<u>\$ 67,460,160</u>	<u>\$ 3,793,305</u>

The following summarizes the classification of investments by level and method of valuation in accordance with the requirements of SFAS 157:

The table below sets forth a summary of changes in the fair value of the Plan's level 3 assets for the year ended December 31, 2008:

	Level 3 Assets Year ended December 31, 2008 Participant Loans
Balance, beginning of year	\$ 4,016,367
Purchases, sales, issuances and settlements (net)	(223,062)
Balance end of year	\$ 3,793,305

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4.

INVESTMENTS

The following represents a summary of the fair value of investments at December 31, 2008 and 2007. Investments that individually represent 5% or more of the Plan's net assets available for benefits are separately identified.

	Asset Fair Value	
	2008	2007
INVESTMENTS AT FAIR VALUE AS DETERMINED BY QUOTED MARKET PRICE		
Wausau Paper Corp. common stock *	<u>\$ 6,203,940</u>	<u>\$ 5,771,808</u>
Common/collective trusts*	<u>9,869,468</u>	<u>13,689,728</u>
Registered investment companies:		
American Growth Fund of America, 411,215 and 438,443 shares, respectively	8,405,241	14,907,068
Artisan International Fund, 692,707 and 763,259 shares, respectively	10,362,898	22,806,173
Brandywine Blue Chip Fund, 577,039 and 627,040 shares, respectively	11,436,920	22,128,247
Oakmark Equity & Income Fund, 943,802 and 957,389 shares, respectively	20,348,375	25,734,611
Other	<u>33,537,613</u>	<u>62,373,024</u>
Total registered investment companies	<u>84,091,047</u>	<u>147,949,123</u>
INVESTMENTS AT ESTIMATED VALUE		
Participant loans*	3,793,305	4,016,367
INVESTMENTS AT CONTRACT VALUE		
Investment contracts between financial institutions		
Common/collective trust- M&I Stable Principal Fund,* 60,621,781 and 49,531,776 shares, respectively	<u>60,621,781</u>	<u>49,531,776</u>
TOTAL INVESTMENTS	<u>\$ 164,579,541</u>	<u>\$220,958,802</u>

*Party-in-interest

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During 2008 and 2007, the Plan's investments (including investments bought, sold, and held during the year) appreciated (depreciated) in value as follows:

	Net Change in Fair Value	
	2008	2007
INVESTMENTS AT FAIR VALUE DETERMINED		
BY Q		
BY QUOTED MARKET PRICE:		
Northern Capital Management Fund	\$ -	\$ 737,947
Wausau Paper Corp. common stock	2,202,478	(2,272,306)
Common/collective trusts	(4,765,145)	866,439
Registered investment companies	<u>(54,580,475)</u>	<u>12,406,103</u>
	<u>\$ (57,143,142)</u>	<u>\$ 11,738,183</u>

5.

INVESTMENT CONTRACT

In 2008 and 2007, the Plan maintained a fully benefit-responsive investment contract (the Fund) with Marshall & Ilsley Trust Company (M&I). Contributions are maintained in a pooled account. The account is credited with earnings on the underlying investments and charged for participant withdrawals and administrative expenses charged by M&I.

As described in Note 2, because the Fund is fully benefit-responsive, contract value is the relevant measurement attribute for that portion of the net assets available for benefits attributable to the Fund. Contract value, as reported by M&I, represents contributions made under the contract plus earnings, less participant withdrawals and administrative expenses. Participants may ordinarily direct the withdrawal or transfer of all or a portion of their investment at contract value. The Fund could be limited in its ability to transact with issuers at contract value if the Fund raises its risk profile or is subjected to an extended period of significant cash outflow. M&I maintains strong risk parameters and works with its issuers before any risk parameter changes are contemplated. The Fund maintains cash, internal cashflow and a maturity ladder of investments to offset cash withdrawals. Further, the Fund manager may limit withdrawals in order to maintain sufficient liquidity. Therefore, the probability of the Fund losing its access to contract value transactions is remote.

All issuer transactions are guaranteed at contract value unless the Fund is found to have acted negligently, fraudulently or with intent to mislead the issuer.

The average yield and crediting interest rates on the contract were 4.96% and 3.28%, respectively, for the year ended December 31, 2008, and 5.37% and 4.66%, respectively, for the year ended December 31, 2007. The basis and frequency of determining the crediting interest rate is done on a daily basis. There were no guarantees or limitations on the contract at December 31, 2008 and 2007.

6.

FEDERAL INCOME TAX STATUS

The Internal Revenue Service has determined and informed the Company by a letter dated July 18, 2003, that the Plan is qualified and the trust established under the Plan is tax-exempt, under the appropriate sections of the Internal Revenue Code (IRC). The Plan has been amended since receiving the determination letter. However, the plan administrator and Plan s benefits counsel believe the Plan is currently designed and being operated in compliance with the applicable requirements of the IRC. Therefore, they believe the Plan is qualified and the related trust is tax-exempt as of the financial statement date.

7.

RELATED PARTY TRANSACTIONS

The Plan invests in Wausau Paper Corp. common stock. In addition, certain plan investments represent shares of mutual funds and collective trust funds managed by the trustee. These transactions are considered party-in-interest transactions. These transactions are not, however, considered prohibited transactions under ERISA regulations. Fees paid by the Plan for investment management services were included as a reduction of the return earned on each fund.

WAUSAU PAPER CORP. SAVINGS AND INVESTMENT PLAN

FORM 5500, SCHEDULE H, PART IV, LINE 4I SCHEDULE OF ASSETS (HELD AT END OF YEAR)
AS OF DECEMBER 31, 2008

(a)	(b) Identity of Issue, Borrower, Lessor, or Similar Party	(c) Description of Investment Including Maturity Date, Rate of Interest, Collateral, Par, or Maturity Value	(d) Cost	(e) Current Value
*	Marshall & Ilsley Trust Company	Wausau Paper Corp. Common Stock Wausau Paper Corp. Common Stock Fund	**	\$ 6,203,940
*	Marshall & Ilsley Trust Company	Common/collective trust M&I Target Retirement 2010 Fund	**	3,613,674
*	Marshall & Ilsley Trust Company	Common/collective trust M&I Target Retirement 2020 Fund	**	1,264,763
*	Marshall & Ilsley Trust Company	Common/collective trust M&I Target Retirement 2030 Fund	**	3,163,539
*	Marshall & Ilsley Trust Company	Common/collective trust M&I Target Retirement 2040 Fund	**	256,624
*	Marshall & Ilsley Trust Company	Common/collective trust M&I Target Retirement 2050 Fund	**	1,570,868
*	Marshall & Ilsley Trust Company	Common/collective trust M&I Stable Principal Fund	**	60,621,781

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Kinder Morgan Management LLC	Common stock		
	Kinder Morgan Management LLC	**	32
AIM Small Cap Growth Fund	Registered investment company		
	AIM Small Cap Growth Fund	**	1,250,609
Artisan International Fund	Registered investment company		
	Artisan International Fund	**	10,362,898
American Growth Fund	Registered investment company		
	American Growth Fund	**	8,405,241
Brandywine Blue Chip Fund	Registered investment company		
	Brandywine Blue Chip Fund	**	11,436,920
Davis New York Venture Fund	Registered investment company		
	Davis New York Venture Fund	**	7,004,861
Fidelity Advisor Equity Income Fund	Registered investment company		
	Fidelity Advisor Equity Income Fund	**	3,621,395
Calamos Growth Fund	Registered investment company		
	Calamos Growth Fund	**	4,593,810
TIAA-CREF Institutional Mid Cap Value Fund	Registered investment company		
	TIAA-CREF Institutional Mid Cap Value Fund	**	3,076,274
Oakmark Equity & Income Fund	Registered investment company		
	Oakmark Equity & Income Fund	**	20,348,375
Royce Opportunity Fund	Registered investment company		
	Royce Opportunity Fund	**	4,960,748
Vanguard Institutional Index Fund	Registered investment company		
	Vanguard Institutional Index Fund	**	7,923,847
Dodge & Cox International Fund	Registered investment company		
	Dodge & Cox International Fund	**	1,106,037
* Various Participants	Participant loans (maturing 2009-2020 at interest rates of 3.25% 9.0%)	-0-	3,793,305
			\$ 164,579,541

Total assets (held at end of
year)

*Party-in-interest

**Cost information is not required for participant-directed investments and therefore is not included

SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, the Plan administrator of the Wausau Paper Corp. Savings and Investment Plan has duly caused this annual report to be signed on its behalf by the undersigned hereunto duly authorized.

WAUSAU PAPER CORP.

EMPLOYEE BENEFITS COMMITTEE

DATE: June 19, 2009

By: THOMAS J. HOWATT

Thomas J. Howatt

Chairman

EXHIBIT INDEX

to

FORM 11-K

of

WAUSAU PAPER CORP.

SAVINGS AND INVESTMENT PLAN

for the year ended December 31, 2008

Pursuant to Section 102(d) of Regulation S-T

(17 C.F.R. §232.102(d))

Exhibit 23.1

Consent of Wipfli LLP