



WILFRED A. CÔTÉ

MANAGER, PRODUCT STEWARDSHIP

October 11, 2011

Warren Board Sales Ltd
Mill Lane, Industrial Estate, Kirby Road
Glenfield, Leicester GB - LE3 8DX
Great Britain

Attn: Mr. Ben Ingall

Re: Composition of Coated Paperboard Products
(EVEREST® Folding Carton Board; Riegelwood, North Carolina; Augusta, Georgia; and Texarkana, Texas mills)

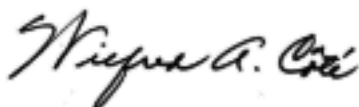
Dear Mr. Ingall:

Please be advised that the EVEREST product described above is made using exclusively virgin fiber from the kraft (sulfate) pulping process. The entire fiber content (100 percent) is virgin fiber sourced from sustainably managed and harvested forests. There is no post-consumer recycled fiber in this product. Additionally, the pulps used in this EVEREST product are bleached using a process which uses no elemental chlorine and no elemental chlorine is added during manufacture. This product can be correctly described as 'elemental chlorine free,' or ECF, and there should be no elemental chlorine in it as shipped or delivered.

The basesheet of our EVEREST products is made with a blend of hardwood and softwood pulps (CAS RN 65996-61-4). On a dry weight basis, this wood fiber contributes between 80 and 92 percent of the sheet weight. Few chemical additives are used. Alum (aluminum sulfate, CAS RN 17927-65-0 in hydrated form) is applied at about a 1 to 4 percent rate; this helps retain rosin size in the sheet. Rosin size, modified resin acids derived from softwood trees, is used to impart water resistance to the sheet. Application rates vary from about 0.2 to perhaps just over 1 percent by weight. The pH of the sheet is controlled during papermaking by the use of sulfuric acid and sodium hydroxide; amounts used will run from trace levels to a fraction of 1 percent, and these materials are mostly washed out of the sheet and so appear in the final product only at trace levels. Dyes may be added, again at trace levels, for color control of the sheet. Modified corn starch (CAS RN 9005-25-8) is usually added (between 2 and 4 percent) to the sheet surface to improve the strength of the surface. Clay can also be added at the size press to increase smoothness of the sheet.

Conventional coatings are generally added to the sheet surface in two steps or passes. Total final coating weight can contribute between about 2.5 and 8 percent to the finished product dry weight depending on basis weight of the sheet. Basic ingredients in these coatings are calcium carbonate (CAS RN 1317-65-3) and clay and a binder, typically a synthetic latex. These three materials often are 98 percent or more of the coating formulation. Additional chemical additives consist of lubricants, dispersants and thickeners that adjust coating characteristics and assist in coating application. Each of these is generally present at a fraction of 1 percent in the coating and contributes significantly less on a percentage basis to the finished product. Final moisture (water, CAS RN 7732-18-5) level is adjusted usually to 4-6 percent of the final product weight.

Very truly yours,



Wilfred A. Côté

cc: Lino Casartelli