

WILFRED A. CÔTÉ
MANAGER
PRODUCT REGULATORY AFFAIRS



6283 TRI-RIDGE BLVD
LOVELAND, OHIO 45140

T (513) 248-6052
F (513) 248-6400
wilfred.cote@ipaper.com

February 15, 2010

Warren Board Sales Ltd
Mill Lane Ind. Estate, Kirby Road
Glenfield, Leicester, Great Britain LE3 8DX, Non U.S. none

Attn: Mr. Kieran Ferguson

Re: FDA Certification for CAROLINA® Paperboard
(All High Brightness [90 and greater] Grades; All Mills of Manufacture)

Dear Mr. Ferguson:

Our CAROLINA products described above comply with the Federal Food, Drug, and Cosmetic Act (FFDCA). Each shipment or other delivery of International Paper's CAROLINA paperboard products for direct food contact use is covered by the following guaranty with the limitation discussed below.

We guarantee that these products are, at the date of shipment or delivery, not adulterated or misbranded within the meaning of the Federal Food, Drug, and Cosmetic Act, and are not products which may not, under the provisions of Sections 404, 505, and 512 of said Act, be introduced into interstate commerce. This guaranty includes compliance with 21 CFR 176.180 (direct contact with dry foods only) but NOT compliance with 21 CFR 176.170 (direct contact with aqueous and fatty foods); use with the latter foods is only acceptable where a suitable functional barrier is provided between the food and paperboard. Pulps used to manufacture these products are elemental chlorine free (ECF), and dioxin concentrations will not exceed the FDA voluntary action level of 2 ppt.

By your acceptance of this guaranty, you agree to notify the undersigned in writing of any claim or charge or violation of said Federal Law pertaining to the products we sold to you. In the event of any civil action of libel against you, alleging any adulteration or misbranding of your products which could in any way be caused by your use of the products sold by us, we shall have the right at our option to participate in or assume complete management of such proceeding. This guaranty is not assignable and is a continuing guaranty subject to written revocation. This guaranty revokes and supersedes all prior guaranties and is deemed to be part of each of our orders, acknowledgments and invoices covering your business and is subject to any limitations contained in our standard terms and conditions of sale.

Very truly yours,

A handwritten signature in cursive script that reads "Wilfred A. Côté".

Wilfred A. Côté