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February 15, 2010

Warren Board Sales Ltd
Mill Lane Ind. Estate, Kirby Road
Glenfield, Leicester, Great Britain LE3 8DX

Attn: Mr. Kieran Ferguson

Re: Consumer Product Safety Improvement Act and Toy Safety Certification for
EVEREST® Folding Carton Board
(All Grades; Augusta, Georgia and Texarkana, Texas mills)

Dear Mr. Ferguson:

The solid bleached sulfate EVEREST products listed above comply fully with the requirements of the CPSIA for phthalates and lead. These paper products are made without the use of phthalates and without added heavy metals such as lead. Any detectable phthalates are trace contaminants from plastic chemical storage or transport systems or are artifacts of the chemical analysis. Heavy metals such as lead occur naturally in wood at very low levels because trees absorb these metals from the soil. Lead will be present at less than 3 parts per million.

In no instance will the presence of any phthalate approach or exceed the limitation of 0.1 percent (1000 parts per million) as established by the CPSIA. The level of lead present is several orders of magnitude below the current CPSIA lead limit for products for children and substantially below the lowest lead level target established by the CPSIA.

As our EVEREST products are not manufactured in such a way that could result in the presence of additional lead, they are not subject to the testing and certification requirements of the CPSIA according to the final rule issued in the Federal Register on August 26, 2009. The products may be subject to CPSIA Section 101 (General Lead Ban) when converted into children's products. CPSIA Section 108 (Phthalate Ban) does not apply to our products as they are not toys and are not normally used in 'children's toys' as defined in the Act.

Further, our EVEREST folding carton products comply with ASTM F 963-08 Toy Safety and are also EN 71-3 European toy safety compliant. They comply with CPSC 16 CFR 1303 as their formulations contain no paints or lead-containing coatings. CPSIA H.R.4040 refers to the original legislative bill that resulted in the Consumer Product Safety Improvement Act, the principal topic of this letter.

Very truly yours,

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

Wilfred A. Côté