Chain of Custody

PricewaterhouseCoopers LLP has assessed whether the Chain of Custody process at

Atlantic Corporation of Wilmington, Inc.

3900 Spring Garden St, Greensboro, NC 27407

is suitably designed to provide reasonable assurance that the requirements of the standards noted below (the Requirements) have been met, as of February 27, 2020.

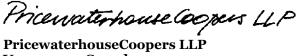
Sustainable Forestry Initiative® (SFI) 2015-2019 Chain of Custody Standard

PEFCTM International Standard – Chain of Custody of Forest Based Products – Requirements (PEFC ST 2002:2013)

Management is responsible for ensuring the Chain of Custody process meets the Requirements. Our responsibility is limited to expressing an opinion as to whether the Requirements were met, based on our assessment. The SFI standard can be found at **www.sfiprogram.org**. The PEFC standard can be found at **www.pefc.org**.

Our assessment was conducted in accordance with the ISO 17021 and ISO 17065 conformity standards, and accordingly, included examining, on a sample basis, evidence supporting management's assertion that the Requirements were met and performing such other procedures as we considered necessary in the circumstances. We planned and performed our work in order to obtain limited, rather than absolute, assurance with respect to the information examined. We believe our work provides a reasonable basis for our opinion.

In our opinion, the Chain of Custody process was suitably designed to provide reasonable assurance that the Requirements were met, in all material respects, as of February 27, 2020.



Vancouver, Canada

SCOPE OF CERTIFICATION:

The multi-site chain of custody processes and practices at the central office in Greensboro, NC, and three paperboard converting plants/warehouses in Summerville, SC, Greensboro, NC and Sturgis, MI.









Certificate No.

Date of Original Certification Date of Current Certification Date Certification Expires PwC-SFICoC-275 PwC-PEFC-275 March 18, 2008 June 3, 2022 February 22, 2023

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