

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

PEFC™ 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.

PricewaterhouseCoopers LLP

**PricewaterhouseCoopers LLP
Vancouver, Canada**

Certificate No.

PwC-SFICoC-275

Date of Original Certification

PwC-PEFC-275

Date of Current Certification

March 18, 2008

Date Certification Expires

October 1, 2021

February 22, 2023

SCOPE OF CERTIFICATION:

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



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