



December 18, 2006

To: Whom it may concern,

Rand-Whitney's corrugated board post and pre-consumer material composition is made up of both virgin and recycled material. The breakdown is as follows:

Virgin liners may contain up to 20% recycled post and pre-consumer material and still maintain the "virgin" designation. Virtually every supplier of liner with this specification includes some recycled material, usually in the 10 to 15% range.

Medium used in the manufacture of corrugated board may contain up to 25% post and pre-consumer material to maintain its "virgin" designation. As with liner, most medium mills use between 10 and 20% post and pre-consumer material in their paper.

In order to satisfy the needs of its diverse customer base, Rand-Whitney uses a select variety of paper resources for its corrugated board. Paper from high-holdout bleached to high performance 100% recycled to heavy "virgin" liners are just some of the components of our combined board.

Our Rand-Whitney Containerboard Mill supplies high performance linerboard that contains 100% OCC (Old Corrugated Containers) also referred to as post-consumer material. As with most mills, the "mill broke" occasionally generated during manufacture is recycled back into the paper mix.

The total percentage of post-consumer material for corrugated board using this recycled liner and virgin medium is approximately 70%.

The actual percentage of post and pre-consumer and virgin material of Rand-Whitney corrugated board combinations will vary from approximately 10 - 20% for "virgin" board to 70% depending on the specifications and needs of our customers.

Please feel free to call me if you have any questions about corrugated material composition.

Sincerely,

Bruce Fischer

Bruce Fischer
Manager, Quality Assurance

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PRODUCT CERTIFICATION
May 1, 2002

Rand-Whitney Containerboard is a 100% recycled paper mill. Our furnish is supplied by approximately 50 waste paper suppliers in the Northeast, predominantly from the NY and MA area.

More than 99% of our furnish is purchased as class 11 OCC (100% Post Consumer Waste) with the exception of less than 1% which is double lined kraft (DLK), some of which is may be 100% post consumer waste.

Signed _____
Bryan Couch
Technical Manager