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December 9, 2008

Mr. Charlie Schmidt  
Lakeland Paper Corporation  
506 S. Prairie Avenue  
Sturgis, MI 49091-0658

Dear Mr. Schmidt:

Your request for information on the Food and Drug Administration compliance of MeadWestvaco's PRINTKOTE C1S and C2S paperboard products was referred to me by Mr. Dave McCormack.

All additives utilized in MeadWestvaco's (Covington, Virginia) PRINTKOTE® paperboard products are rigorously screened for direct food contact compliance with the United States Food and Drug Administration regulations. This rigorous screening allows MeadWestvaco to insure that our products are fully compliant with U. S. Food and Drug Administration regulations for food packaging materials. Specifically, the products comply with U. S. 21 Code of Federal Regulations §176.170, Composition of Paper and Paperboard in Contact with Aqueous and Fatty Foods and with 21 CFR §176.180, Components of Paper and Paperboard in Contact with Dry Food. All process chemicals, paperboard additives, as well as the paperboard, are compliant with the standard.

In addition to FDA compliance, we also consider compliance with the following regulatory requirements when reviewing raw materials: Resource Conservation and Recovery Act (R.C.R.A.), Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA) and Superfund Amendment Reauthorization Act (SARA), Toxic Substance Control Act (TSCA), Ozone-Depleting Chemicals (ODCs), impurities and heavy metals, decomposition/reaction products, biocide usage, glycol ether, phthalate, formaldehyde, PBB, PBDE, PentaBDE and OctaBDE, PBB and PBDE content as well as compliance with numerous foreign regulations like RoHS, EC – Packaging and Waste Directive 94/62, etc.

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The following substances are not components of our coated paperboard products:

- PVC - Neither PVC, nor any other material containing DEHP, is employed in the manufacturing process or as a process additive.
- Chloroparaffin Compounds
- PCBs or PCTs - In compliance with 21 CFR §109.30, MeadWestvaco paperboard products do not contain PCBs or PCTs as additives or raw materials.
- Asbestos, "Azo" dyes, Tris-Nonylphenol Phosphite (TNPP), Glycol Ethers, Phthalate compounds, or Halogenated Fire Retardants (PBBs)
- Hazardous levels of Tin, Organic Tin, Antimony, Arsenic, Beryllium, Bismuth, Selenium, or Nickel metals
- Penta-, Octa-, and Deca-BDE compounds.

Additionally, Bisphenol-A compounds are not used in the manufacture of our paperboard.

To assure our international customers that MeadWestvaco's paperboard is suitable for direct food contact applications, Certificates of Conformity from independent testing laboratories have been secured. The enclosed Certificate of Conformity No. 23982 U 07 was issued by the ISEGA Forschungs - und Untersuchungs - Gesellschaft mbH Asschaffenburg and demonstrates that PRINTKOTE® paperboard has been specifically tested and certified for compliance with the rigorous food contact standards of Germany's BgVV guidelines.

MeadWestvaco is pleased to inform you that all the bleached, coated and uncoated products produced in Covington, Virginia, are manufactured using good manufacturing practices under a registered quality system. The MeadWestvaco Covington operation is ISO 9001 certified. Specifically, the Covington quality management system is registered to EN ISO 9001:2000, BS EN ISO 9001:2000 and ANSI/ASQ Q9001:2000 by Underwriters Laboratories (File A1056). It is also coregistered to BS EN ISO 9001:2000 by the British Standards Institute (Certificate Number FM 14709).

MeadWestvaco PRINTKOTE® paperboard products are certified by the Star-K Kosher Certification of Baltimore, Maryland, allowing use in kosher food packaging applications. This certification requires strict control of all raw materials and prohibits the vast majority of animal-derived process additives.

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European Union Directive 2002/95/EC on Restriction of the use of certain Hazardous Substances in Electrical and Electronic Equipment (RoHS) restricts the use of heavy metals (lead, mercury, cadmium, hexavalent chromium) for specified products placed on the internal market of the European Union. Regarding RoHS limits, we have evaluated the raw materials in our process chemicals and paperboard additives/coatings and are in full compliance with the ROHS limitations on heavy metals. Our PRINTKOTE® paperboard products have been evaluated for hazardous/noxious chemical content. PRINTKOTE® paperboard is in full compliance with the provisions of the draft Model Toxics Legislation of the Coalition of Northeastern Governors (CONEG) and Article II of EC/94/62 as well as EN 71-3, EN 71-9 and ASTM F963. The heavy metal concentration (cadmium, hexavalent chromium, lead, mercury) in PRINTKOTE® paperboard ranges from nondetectable to less than eight parts per million.

Please call me at 540/969-5594 or email me at [Dawn.Sales@MWV.com](mailto:Dawn.Sales@MWV.com) if you need additional information. We appreciate your interest in MeadWestvaco products.

Sincerely,

**Dawn N. Sales**

Dawn N. Sales  
Product Stewardship Manager

DNS/pa

cc: Dave McCormack