

CERTIFICATE

CERTIFICATE No: C810587FSC-COC-01.2008

CERTIFICATION CODE: CU-COC-810587

REGISTRATION N°: CU 810587

Field of attention:

FSC

Chain of Custody (COC)

Issued to:

Smurfit Kappa Solid Board B.V.

Groningen-Hoogkerk, NETHERLANDS

Project in: NETHERLANDS

Standard:

**Control Union Certifications (CU) Forestry Standards: Generic Standards for Environmental Management of Natural Forests, Forest Plantations, Chain of Custody and Group Certification
FSC-STD-40-004 V2-0 FSC Standard for Chain of Custody Certification**

40-004 new standard 2008

Reclaimed material

40-003 Multi site

Valid until: 13 October 2013

Control Union Certifications declares to have inspected the unit(s), and/or product(s) of the above mentioned client, and have found them in accordance with the standards mentioned above. This certificate covers the unit(s), and/or product(s) as mentioned in the authenticated annex of this certificate.

This certificate is in force until further notice, provided that the above-mentioned client continues meeting the conditions as laid down in the client contract with Control Union Certifications. Based on the annual inspections that Control Union Certifications performs, this certificate is updated and kept into force.

Date of certification:

14 October 2008

Place and date of issue:

Zwolle, 14 October 2008



Declared by:

On behalf of the Managing Director

Mr. J.G. De Jong

Certifier

Control Union Certifications

P.O. Box 161

8000 AD Zwolle

The Netherlands

<http://www.controlunion.com>

tel.: +31(0)38-4260100

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Annex to CERTIFICATE No: C810587FSC-COC-01.2008
CERTIFICATION CODE: CU-COC-810587
REGISTRATION N°: CU 810587
FSC
Chain of Custody (COC)

Smurfit Kappa Solid Board B.V.
Halmstraat 1-3
9745 BC Groningen-Hoogkerk
Nedcrland

This certificate gives the right, in accordance with the agreements in the licensee-contract, on the basis of the accreditation of CU by the Forest Stewardship Council (FSC), to use the FSC logo for the unit(s), process(es) and/or product(s) mentioned below. Use of the FSC logo on (trade) products is only allowed for products mentioned under "products" in conformity with the category.

This certificate and its copies or reproductions shall be returned to CU immediately on request.

More information about the client and/or products and/or units can be obtained at the website of CU (www.controlunion.com/certifications) or by contacting CU.

This certificate, referred to in the client contract as scope certificate, covers the following product(s), which comply(ies) with the latest version of the CU Forestry Standards:

Certified products

Product no.	Name of product	category	Processing unit(s)
P 021822	Processed paper and paperboard 3214	FSC-recycled	PRC 012190

This certificate covers the following Processing Unit(s), which comply(ies) with the latest version of the CU Forestry Standards:

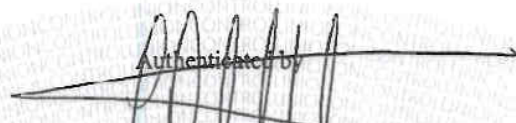
Processing units

Unit no.	Name of unit	Unit ref.	Address	Processes
PRC 012190	Smurfit Kappa Solid Board B.V.	D-01	Halmstraat 1-3 Groningen-Hoogkerk, Nederland	Processing

This certificate including the annex remains property of Control Union Certifications and can be withdrawn in case of terminations as mentioned in the licensee contract, or in case changes or deviations of the above mentioned data occur. The licensee is obliged to inform Control Union Certifications immediately of any changes in the above mentioned data. Only an original and signed certificate is valid.

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14 Oct 2008
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Authenticated by 
On behalf of the Managing Director
Mr. J.G. De Jong
Certifier

This certificate cannot be used as guarantee certificate for delivered goods!