

Certificate SGSNA-COC-006430
SGS-COC-006430

The management system of

Seaman Paper Company of Massachusetts, Inc.

51 Main Street
Otter River, MA 01436, United States

has been assessed and its products certified as meeting the requirements of

Chain-of-Custody

The company was assessed against the following standards:
FSC-STD-40-004 V2-0 Standard for COC Certification – November 2007
FSC-STD-40-005 V2-1 Company Evaluation of Controlled Wood – April 2007
FSC-STD-40-007 V1-0 Sourcing reclaimed materials – November 2007
FSC-STD-40-003 V1-0 Standard for Multi-site Certification of Chain of Custody Operations – June 2007

The scope of registration appears on page 2 of this certificate.

This certificate is valid from 8 July 2009 until 7 July 2014.
Recertification audit due a minimum of 60 days before the expiration date.

Issue 4 : 21 April 2011. Certified since July 2009.

This is a multi-site certification scheme.

Additional site details are listed on the subsequent page.

SGS Ref # US09/74138

Authorized by

Zachary C. Pivarnik
Accreditation Manager, North America

SGS US Testing Company Inc., Systems & Services Certification
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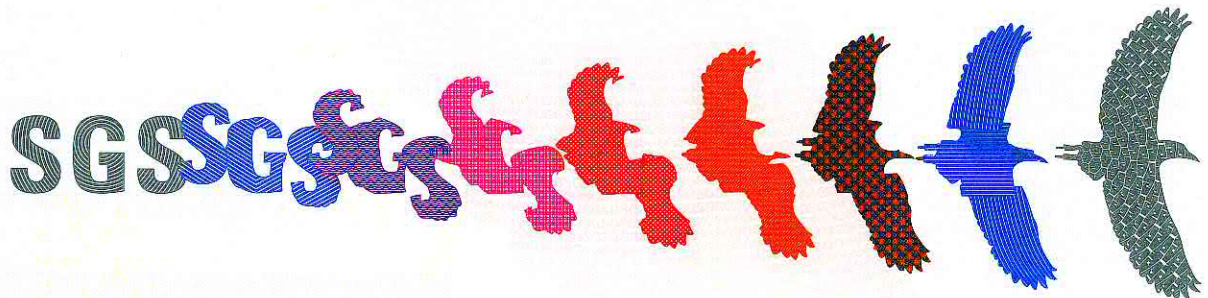
The validity of this certificate shall be verified on <http://info.fsc.org/>
For the full list of product groups covered by the certificate see <http://info.fsc.org/>
This certificate itself does not constitute evidence that a particular product supplied by the certificate holder is FSC-certified [or FSC Controlled Wood].
Products offered, shipped or sold by the certificate holder can only be considered covered by the scope of this certificate when the required FSC claim is clearly stated on invoices and shipping documents.

This certificate remains the property of SGS and shall be returned upon request.

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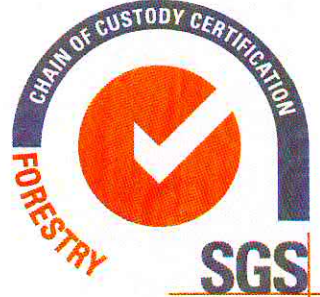


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Seaman Paper Company of Massachusetts, Inc.

Chain-of-Custody



Issue 4

Detailed scope:

Purchase of FSC Mixed, FSC Controlled Wood and FSC recycled pulp and reclaimed fiber; manufacture of tissue and light-weight paper in jumbo rolls; conversion and printing (including outsourcing) to consumer tissue products; sale of FSC Mixed and FSC Recycled tissue products (credit system). Purchase and resale of FSC Pure, FSC Mixed and FSC Recycled pulp using the transfer system (Brokering).

Additional facilities:

Seaman Paper Corporate Offices
35 Wilkins Road, Gardner, MA 01440, United States

Paper Mill
51 Main St., Otter River, MA 01436, United States

Dennecrepe Corporation
70 Fredette St., Gardner, MA 01440, United States



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