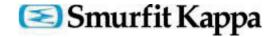
Smurfit Kappa Product Safety

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## STATEMENT COLD WATER EXTRACT pH

We hereby state that the white-top kraft liners, brown kraftliners, recycled liners, recycled flutings, chipliners papers produced by Smurfit Kappa Paper mills present a cold water extract pH superior to 6.5. In other words, the cold water extract of the papers is not acid.

This statement ref. AC 700 17017, consists of 1 page.

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Eric Savary

Product Safety Manager, Paper & Board Europe