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September 22, 2023

Via Electronic Mail to: [shareholderproposals@sec.gov](mailto:shareholderproposals@sec.gov)

U.S. Securities and Exchange Commission  
Division of Corporation Finance  
Office of Chief Counsel  
100 F Street, N.E.  
Washington, D.C. 20549

Re: WestRock Company–Exclusion of Stockholder Proposal Submitted by Domini Impact Equity Fund

Ladies and Gentlemen:

On behalf of WestRock Company (“WestRock” or the “Company”) and pursuant to Rule 14a-8(j) under the Securities Exchange Act of 1934, as amended, we hereby request confirmation that the staff (the “Staff”) of the Securities and Exchange Commission (the “Commission” or the “SEC”) will not recommend enforcement action if, in reliance on Rule 14a-8, the Company excludes a shareholder proposal received on August 17, 2023 (together with the supporting statement, the “Proposal”) submitted by Domini Impact Equity Fund (the “Proponent”) from the proxy materials for the Company’s 2024 annual shareholders’ meeting (the “2024 Proxy Materials”).

Pursuant to Rule 14a-8(j), we have:

- filed this letter with the Commission no later than eighty (80) calendar days before the Company intends to file its definitive 2024 Proxy Materials with the Commission on or about December 13, 2023; and
- concurrently sent copies of this correspondence to the Proponent.

In accordance with Staff Legal Bulletin No. 14D (Nov. 7, 2008) (“SLB No. 14D”), this letter and its attachments are being e-mailed to the Staff at [shareholderproposals@sec.gov](mailto:shareholderproposals@sec.gov). Pursuant to Rule 14a-8(k) and SLB No. 14D, the Company requests that the Proponent concurrently provide to the undersigned a copy of any correspondence that is submitted to the Commission or the Staff in response to this letter.

## THE PROPOSAL

The Proposal states:

*RESOLVED: Shareholders request that WestRock update its Sustainable Forestry and Virgin Wood Fiber Procurement Policy to include a commitment to eliminate deforestation and the degradation of primary forests in operations and procurement of wood fiber and to prevent negative impacts on Indigenous Peoples.*

A copy of the Proposal, as well as related correspondence with the Proponent, is attached to this letter as Exhibit A.

## BASIS FOR EXCLUSION

We hereby request that the Staff concur in our view that the Proposal may be excluded from the 2024 Proxy Materials pursuant to Rule 14a-8(i)(10) because it has been substantially implemented.

## ANALYSIS

Sustainable forestry is at the core of the Company's business. The Company promotes the use of responsible wood fiber procurement practices and seeks to ensure that the forests where the Company operates remain forest positive. The Company is involved in various conservation initiatives that promote working forests, biodiversity and strategic watersheds. By practicing and promoting sustainable forestry, the Company helps ensure a future supply of virgin fiber that is necessary for its business, while also advancing a host of environmental and social benefits.

The Company's commitment to sustainable forestry practices is codified in its Global Sustainable Forestry and Virgin Wood Fiber Procurement Policy (the "Policy"). The Policy articulates industry best practices that the Company adheres to relating to procurement of virgin wood fiber used in the Company's pulp and paper manufacturing operations.

The Company shares the Proponent's objectives regarding deforestation and the rights of indigenous peoples in forestry operations. The Company reached out to the Proponent to discuss these issues and engaged in meaningful and constructive dialogue. The Company revised the Policy (the "Updated Policy") in an iterative manner based on this dialogue and management's review of the requested updates to the Policy as set forth in the Proposal, which, as further discussed below, implemented the Proposal's essential objectives. A copy of the Updated Policy is attached to this letter as Exhibit B. In view of the Company's adoption of the Updated Policy, the Company believes that the Proposal may be excluded in reliance on Rule 14a-8(i)(10) because it has been substantially implemented.

## ***The Proposal May Be Excluded Under Rule 14a-8(i)(10) Because It Has Been Substantially Implemented.***

### ***I. Background On The Substantial Implementation Standard Under Rule 14a-8(i)(10).***

The Company believes that it may properly exclude the Proposal from its Proxy Materials under Rule 14a-8(i)(10), which permits the exclusion of a proposal “[i]f the company has already substantially implemented the proposal.” The Commission stated in 1976 that the predecessor to Rule 14a-8(i)(10) “is designed to avoid the possibility of shareholders having to consider matters which have already been favorably acted upon by the management.” *SEC Release No. 34-12598* (Jul. 7, 1976). Rule 14a-8(i)(10) does not require exact correspondence between the actions sought by a stockholder proponent and the issuer’s actions in order for the stockholder’s proposal to be excluded. *See SEC Release No. 34-20091* (Aug. 16, 1983). The Staff has previously noted that a basis for exclusion under Rule 14a-8(i)(10) is “a determination that the Company has substantially implemented the proposal depends upon whether its particular policies, practices and procedures compare favorably with the guidelines of the proposal.” *Texaco, Inc.* (Mar. 28, 1991). *See also, BlackRock, Inc.* (Apr. 2, 2021); *JPMorgan Chase & Co.* (Mar. 9, 2021); *Devon Energy Corp.* (Apr. 1, 2020); *Johnson & Johnson* (Jan. 31, 2020); *Pfizer Inc.* (Jan. 31, 2020); *The Allstate Corp.* (Mar. 15, 2019); *Johnson & Johnson* (Feb. 6, 2019); *United Cont’l Holdings, Inc.* (Apr. 13, 2018); *eBay Inc.* (Mar. 29, 2018); *Kewaunee Scientific Corp.* (May 31, 2017); and *Wal-Mart Stores, Inc.* (Mar. 16, 2017); *Expeditors International of Washington, Inc.* (Jan. 30, 2014) and *Exxon Mobil Corp.* (Mar. 17, 2011). Thus, when a company has already taken action to address the underlying concerns and essential objectives of a proposal, even though the company did not take the exact action requested by the proponent, did not implement the proposal in every detail, or exercised discretion in determining how to implement the proposal, the proposal has been “substantially implemented” and may be excluded. *See, e.g., Salesforce.com, Inc.* (Apr. 20, 2021); *Apple Inc.* (Oct. 16, 2020); *Wal-Mart Stores, Inc.* (Mar. 25, 2015); and *Exelon Corp.* (Feb. 26, 2010).

### ***II. The Updated Policy Compares Favorably with the Guidelines of the Proposal.***

The Company believes that the Proposal has been substantially implemented with the adoption of the Updated Policy. The Proposal requests that the Company “update its Sustainable Forestry and Virgin Wood Fiber Procurement Policy to include a commitment to eliminate deforestation and the degradation of primary forests in operations and procurement of wood fiber and to prevent negative impacts on Indigenous Peoples.” With the Updated Policy reflecting the requested updates, the Company has satisfied the essential objectives of the Proposal. A summary chart containing both the Proposal and the relevant provisions of the Updated Policy is included below to highlight the substantial implementation by the Company of the Proposal, and how the Company’s implementation favorably compares to the guidelines of the Proposal.

Proposal Request	Updated Policy
<p>“Shareholders request that WestRock update its Sustainable Forestry and Virgin Wood Fiber Procurement Policy...”</p>	<p>In September 2023, the Company adopted the Updated Policy.</p>
<p>“include a commitment to eliminate deforestation...”</p>	<p>Pursuant to the Updated Policy, the Company will strive to, among other things:</p> <ul style="list-style-type: none"> <li>• <i>Use and promote land stewardship best practices aimed at protecting working forests and <b><u>eliminating deforestation</u></b> or the conversion of native vegetation with significant environmental and social value within our virgin wood fiber supply chain.</i></li> <li>• <i>Purchase virgin wood fiber from responsible sources and manage our own forestlands in a manner intended to...<b><u>[a]void illegal logging.</u></b></i></li> <li>• <i>Use the best available scientific information to utilize practices which <b><u>promote long-term forest productivity and viability</u></b> and protect biological diversity of plant and wildlife species.</i></li> <li>• <i><b><u>Support the viability of working forests, regeneration of forests</u></b> after harvest and the establishment of new forested lands.</i></li> </ul>
<p>“[include a commitment to eliminate] the degradation of primary forests in operations and procurement of wood fiber...”</p>	<p>Pursuant to the Updated Policy, the Company will strive to, among other things:</p> <ul style="list-style-type: none"> <li>• <i>Purchase virgin wood fiber from responsible sources and manage our own forestlands in a manner intended to...<b><u>[p]revent degradation of primary or old growth forests</u></b> or forests with high conservation value.</i></li> <li>• <i>Use and promote land stewardship best practices aimed at...<b><u>eliminating...the conversion of native vegetation</u></b> with significant environmental and social value within our virgin wood fiber supply chain.</i></li> <li>• <i>Purchase virgin wood fiber from responsible sources and manage our own forestlands in a manner intended</i></li> </ul>

Proposal Request	Updated Policy
	<p><i>to...<b><u>[a]void conversion of forests to plantations or non-forest use</u></b> when the conversion is not considered limited and legal or threatens high conservation values.</i></p> <ul style="list-style-type: none"> <li>• <i><b><u>Support the viability of working forests, regeneration of forests</u></b> after harvest and the establishment of new forested lands.</i></li> </ul>
<p>“[include a commitment to] prevent negative impacts on Indigenous Peoples.”</p>	<p>Pursuant to the Updated Policy, the Company will strive to, among other things:</p> <ul style="list-style-type: none"> <li>• <i>Purchase virgin wood fiber from responsible sources and manage our own forestlands in a manner intended to...<b><u>[p]rotect against violations of traditional and human rights in forestry operations and recognize the rights of indigenous peoples</u></b> to provide or withhold Free, Prior and Informed Consent to actions impacting their titled or customary lands.</i></li> <li>• <i><b><u>Collaborate with communities and other stakeholders</u></b> on projects that benefit working forests, strategic watersheds, and biodiversity.</i></li> </ul>

Though not a part of the resolved clause of the Proposal, the Updated Policy also addresses the Proponent’s recommendations set forth in the “Supporting Statement” of the Proposal.

Supporting Statement “Recommendations”	Updated Policy
<p>“Adoption of best practices for preventing deforestation and degradation, including beyond the use of certifications.”</p>	<p>Many of the provisions of the Updated Policy address the Company’s commitment to the use of best practices aimed at preventing deforestation and degradation beyond the use of certifications, including under the subheadings “<i>Procure and Manage Responsibly</i>,” “<i>Promote and Utilize Sustainable Forestry</i>,” and “<i>Participate in Outreach and Education</i>.” Also, the Updated Policy specifically states:</p>

Supporting Statement “Recommendations”	Updated Policy
	<p><i>In addition to our certifications, WestRock supports and promotes sustainable land stewardship best practices that integrate the growing and harvesting of trees with the protection and conservation of soil, air, and water quality; biological diversity; wildlife and aquatic habitats; recreational and aesthetic properties; and forests with high conservation value.</i></p>
<p>“Incorporation of a commitment to conduct human rights due diligence, including FPIC procedures, throughout the company’s operations and supply chain.”</p>	<p>The Updated Policy addresses this recommendation by stating the Company’s commitment to strive to:</p> <ul style="list-style-type: none"> <li>• <i>Purchase virgin wood fiber from responsible sources and manage our own forestlands in a manner intended to...[p]rotect against violations of traditional and human rights in forestry operations and recognize the rights of indigenous peoples to provide or withhold Free, Prior and Informed Consent to actions impacting their titled or customary lands.</i></li> <li>• <i>Use a risk-based process to review our wood fiber procurement system and our suppliers’ actions to determine their conformance with this Policy.</i></li> </ul>

The Staff has consistently concurred in the exclusion of shareholder proposals that, similar to the Proposal, ask the company to adopt a policy that has already been implemented by an existing or amended company policy. For example, in *United Cont’l Holdings, Inc.* (Apr. 13, 2018), the Staff permitted the exclusion, under Rule 14a-8(i)(10), of a proposal that requested the company to amend its clawback provisions to add a misconduct-related trigger, where the company adopted a revised clawback capturing the “essential objective” of the proposal although not implementing it in every detail. Notwithstanding the differences between the company’s revised clawback policy and the proposal, the Staff permitted exclusion of the proposal, stating that the company’s “policies, practices and procedures compare[d] favorably with the guidelines of the [p]roposal and that the [c]ompany has, therefore, substantially implemented the proposal.” In *The Wendy’s Co.* (Apr. 10, 2019), the Staff concurred with the exclusion, under Rule 14a-8(i)(10), of a proposal requesting that the company report on its “process for identifying and

analyzing potential and actual human rights risk of operations and supply chain” where “the [c]ompany’s public disclosures compare[d] favorably with the guidelines of the [p]roposal.” *See also The Boeing Co.* (Jan. 30, 2017) (concurring with the exclusion, under Rule 14a-8(i)(10), of a proposal requesting a review of the company’s “policies related to human rights” where the company already had a well-established human rights policy and extensive public disclosures); *Entergy Corp.* (Feb. 14, 2014) (concurring with the exclusion, under Rule 14a-8(i)(10), of a proposal calling for a report “on policies the company could adopt to take additional near-term actions to reduce its greenhouse gas emissions” where the company already provided environmental sustainability disclosures on its website and in a separate report); *Exelon Corp.* (Feb. 26, 2010) (concurring with the exclusion, under Rule 14a-8(i)(10), of a proposal that requested a report on different aspects of the company’s political contributions where the company had already adopted its own set of corporate political contribution guidelines and issued a political contributions report that, together, provided “an up-to-date view of the [c]ompany’s policies and procedures with regard to political contributions”); *PPG Industries, Inc.* (Jan. 19, 2004) (concurring with the exclusion, under Rule 14a-8(i)(10), of a proposal requesting the board adopt a policy statement “generally committing [the company] to the elimination of product testing on animals” in favor of alternative product testing methods, where the company had already issued an “animal welfare policy committing the company to use alternatives to animal testing”); *Freeport-McMoRan Copper & Gold Inc.* (Mar. 5, 2003) (concurring with the exclusion, under Rule 14a-8(i)(10), of a proposal requesting that the board amend its human rights policy as substantially implemented when the company’s existing policies addressed the subject matter of the proposal). *See also Bank of America Corp.* (recon. granted Mar. 14, 2013); *PepsiCo, Inc.* (Feb. 14, 2013); *Commercial Metals Co.* (Nov. 5, 2009) (in each case, concurring with exclusion, under Rule 14a-8(i)(10), of a proposal seeking that the board adopt a certain policy, noting that an existing company policy, as initially adopted or later amended, substantially implemented the proposal).

As requested by the Proposal, the Company updated its existing Policy, addressing the Proposal’s essential objectives of incorporating commitments “to eliminate deforestation and the degradation of primary forests in operations and procurement of wood fiber and to prevent negative impacts on Indigenous Peoples.” In fact, the Updated Policy addresses each facet of the Proposal’s request and beyond, as it also addresses the Proponent’s recommendations in the “Supporting Statement”; in this regard, the Updated Policy goes even further than the precedent cited above where existing or amended policies had substantially implemented the proposal’s requests but had not addressed each and every element of the proposal.

## CONCLUSION

Based upon the foregoing analysis, the Company intends to exclude the Proposal from its 2024 Proxy Materials, and we respectfully request that the Staff concur that the Proposal may be excluded under Rule 14a-8.

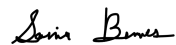


# SIDLEY

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We would be happy to provide you with any additional information and answer any questions that you may have regarding this subject. If you have any questions regarding this request or desire additional information, please contact the undersigned by phone at (202) 736-8387 or by email at [sbarros@sidley.com](mailto:sbarros@sidley.com).

Very truly yours,



Sonia Barros

## Attachments

cc: Stephanie W. Bignon, Vice President, Associate General Counsel and Assistant Secretary  
Nina E. Butler, Vice President, Chief Environmental Officer and Deputy General  
Counsel  
Mary Beth Gallagher, Domini Impact Investments LLC



## EXHIBIT A

# Domini.

August 16, 2023

Attn: Corporate Secretary  
WestRock  
1000 Abernathy Road NE  
Atlanta, GA 30328

Re: Shareholder proposal for 2024 Annual Shareholder Meeting

Dear Corporate Secretary:

I am writing to you on behalf of the Domini Impact Equity Fund (“the Fund”), a WestRock shareholder. The attached shareholder proposal is submitted for inclusion in the next proxy statement in accordance with Rule 14a-8 of the General Rules and Regulations of the Securities Exchange Act of 1934. The Fund is the lead filer for the Proposal.

As of August 16, 2023, the Fund beneficially owned, and had beneficially owned continuously for at least one year, shares of WestRock common stock worth at least \$25,000. The Fund will maintain ownership of the required number of shares through the date of the next stockholders’ annual meeting. A letter verifying our ownership of shares from our portfolio’s custodian is enclosed.

A representative of the filer will attend the stockholders' meeting to move the resolution as required by SEC Rules. The Fund welcomes the opportunity to discuss this proposal with the Company. We are available to meet with the Company on August 28, 9:00 – 3:00 ET; September 5<sup>th</sup> 2:00 – 5:00 ET; or September 11<sup>th</sup> 11:00 – 2:00 ET. I can be reached at (212) 217-1027, or at [mgallagher@domini.com](mailto:mgallagher@domini.com) to schedule a meeting.

We appreciate that we have scheduled a time to discuss similar, related matters with members of the WestRock team in September. As this meeting is set to occur after the deadline for submission of proposals, while preserving the opportunity to submit a proposal, we wish to reinforce that we remain open to productive engagement on these topics.

# Domini.

We strongly believe the attached proposal is in the best interests of our company and look forward to constructive engagement.

Sincerely,

A handwritten signature in black ink that reads "Mary Beth Gallagher". The signature is written in a cursive, flowing style.

Mary Beth Gallagher  
Director of Engagement  
Domini Impact Investments LLC

Encl.

WHEREAS: WestRock is one of the world's largest fiber-based paper and packaging companies. Its primary raw materials are sourced from the United States, Canada, and increasingly from Brazil, three of the top countries experiencing tree cover loss over the last 20 years. Wood-based products are among the leading drivers of deforestation and forest degradation, responsible for approximately 12.5% of global greenhouse gas emissions. Primary forests, which are forests that have never been logged, are especially important, as they store 30-50% more carbon than previously disturbed forests.

Forests are also systemically important to biodiversity, water, the rights of Indigenous Peoples, and livelihoods. The World Economic Forum ranks biodiversity loss in the top three most severe global risks,<sup>1</sup> while the World Bank estimates the loss of select ecosystem services, including timber from native forests, could result in a decline in global GDP of \$2.7 trillion annually.<sup>2</sup> Production on forested land may also impact the rights, territory, and resources of Indigenous Peoples and local communities, and pose threats to environmental human rights defenders.<sup>3</sup> The UN Declaration on the Rights of Indigenous Peoples recognizes the rights of Indigenous Peoples to self-determination, territories, and cultural practices, and establishes that entities must seek Free, Prior and Informed Consent (FPIC) of Indigenous Peoples related to any projects that may impact their rights.

In 2022, the Kunming-Montreal Global Biodiversity Framework was adopted with the goal to halt and reverse nature loss by 2030, which will prompt further regulatory action to address the risks of land use change and forest degradation. Recent regulation in the European Union increases expectations of corporations and investors on deforestation, forest degradation, biodiversity, and human rights.<sup>4</sup> Investors and corporations developed the Taskforce on Nature-Related Financial Disclosures for corporates to assess their impacts and dependencies on nature.

WestRock's Sustainable Forestry and Virgin Wood Fiber Procurement Policy<sup>5</sup> states that it is committed to maintaining various forest product certifications and procuring virgin fiber from responsible sources. Certification alone is insufficient, however, as certification schemes do not uniformly require avoiding forest conversion or primary forest loss, or that logging operations obtain FPIC.

Peers such as 3M and International Paper have made commitments to deforestation-free sourcing that enhances and protects biodiversity and upholds FPIC of Indigenous Peoples.<sup>6,7</sup> 3M also explicitly mentions that its detailed policy approach allows it to address issues not covered by certifications.

RESOLVED: Shareholders request that WestRock update its Sustainable Forestry and Virgin Wood Fiber Procurement Policy to include a commitment to eliminate deforestation and the degradation of primary

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<sup>1</sup> [https://www3.weforum.org/docs/WEF\\_The\\_Global\\_Risks\\_Report\\_2022.pdf](https://www3.weforum.org/docs/WEF_The_Global_Risks_Report_2022.pdf), p. 14

<sup>2</sup> <https://www.worldbank.org/en/news/press-release/2021/07/01/protecting-nature-could-avert-global-economic-losses-of-usd2-7-trillion-per-year>

<sup>3</sup> <https://www.globalwitness.org/en/campaigns/environmental-activists/last-line-defence/>; <https://documents-dds-ny.un.org/doc/UNDOC/GEN/N16/247/09/PDF/N1624709.pdf?OpenElement>

<sup>4</sup> [https://environment.ec.europa.eu/topics/forests/deforestation/regulation-deforestation-free-products\\_en](https://environment.ec.europa.eu/topics/forests/deforestation/regulation-deforestation-free-products_en); [https://www.esma.europa.eu/sites/default/files/library/jc\\_2021\\_03\\_joint\\_esas\\_final\\_report\\_on\\_rts\\_under\\_sfdr.pdf](https://www.esma.europa.eu/sites/default/files/library/jc_2021_03_joint_esas_final_report_on_rts_under_sfdr.pdf)

<sup>5</sup> <https://www.westrock.com/-/media/pdf/policies/sustainable-forestry-and-virgin-wood-fiber-procurement-policy-vjuly2023-pdf.pdf>

<sup>6</sup>

<https://multimedia.3m.com/mws/media/22350180/3mforestproductssourcingpolicyconformanceguidancedocument.pdf>

<sup>7</sup> <https://www.internationalpaper.com/sites/default/files/file/2023-01/cdp-forests-2022.pdf>

forests in operations and procurement of wood fiber and to prevent negative impacts on Indigenous Peoples.

SUPPORTING STATEMENT: In support of this goal, proponents recommend:

- Adoption of best practices for preventing deforestation and degradation, including beyond the use of certifications.
- Incorporation of a commitment to conduct human rights due diligence, including FPIC procedures, throughout the company's operations and supply chain.

# STATE STREET.

8/16/2023

Mary Beth Gallagher  
Managing Director of Corporate Engagement  
Domini Impact Investments LLC  
180 Maiden Ln, Suite 1302  
New York, NY 10038-4925

Re: Custodial Letter

Ms. Gallagher,

As your custodian, State Street confirms that As of 8/16/2023 Domini Impact Equity Fund beneficially owned and had beneficially owned continuously for at least one year, shares of the WestRock (WRK) common stock 96145D105 worth at least \$25,000.

If you have any questions, please feel free to call me at (617) 662-0559.

Thanks and kind regards,

*Deborah Carter*  
Deborah Carter  
Assistant Vice President  
State Street Global Services  
1 Congress St.  
Boston, MA 02210

## **EXHIBIT B**



## **GLOBAL SUSTAINABLE FORESTRY AND VIRGIN WOOD FIBER PROCUREMENT POLICY**

WestRock is committed to procuring virgin wood fiber from responsible sources. WestRock maintains certifications to the Sustainable Forestry Initiative® (SFI®)\*, the Forest Stewardship Council® (FSC®) FSC-C104002, FSC-C124388, Programme for the Endorsement of Forest Certification (PEFC) PEFC/29-31-216, Brazilian Forest Certification Program (CERFLOR) standards and the American Tree Farm System® Group Certification process.

Responsible procurement of virgin wood fiber and sustainable forestry practices are integral to WestRock's pulp, paper and lumber manufacturing operations. In addition to our certifications, WestRock supports and promotes sustainable land stewardship best practices that integrate the growing and harvesting of trees with the protection and conservation of soil, air, and water quality; biological diversity; wildlife and aquatic habitats; recreational and aesthetic properties; and forests with high conservation value. WestRock will strive to:

### **Procure and Manage Responsibly:**

- Use and promote land stewardship best practices aimed at protecting working forests and eliminating deforestation or the conversion of native vegetation with significant environmental and social value within our virgin wood fiber supply chain.
- Obtain virgin wood fiber for WestRock paper manufacturing operations from responsible and well-managed sources.
- Maintain fiber sourcing, controlled wood, certified sourcing, and chain-of-custody certifications using third-party auditors.
- Purchase virgin wood fiber from responsible sources and manage our own forestlands in a manner intended to:
  - Avoid illegal logging, or the trade in illegal wood or forest products;
  - Protect against violations of traditional and human rights in forestry operations and recognize the rights of indigenous peoples to provide or withhold Free, Prior and Informed Consent to actions impacting their titled or customary lands;
  - Respect the rights and safety of workers;
  - Prevent degradation of primary or old growth forests or forests with high conservation value;
  - Avoid conversion of forests to plantations or non-forest use when the conversion is not considered limited and legal or threatens high conservation values; and
  - Prevent the introduction of genetically modified organisms into our forestry operations.
- Use a risk-based process to review our wood fiber procurement system and our suppliers' actions to determine their conformance with this Policy.

### **Promote and Utilize Sustainable Forestry:**

- Support the viability of working forests, regeneration of forests after harvest and the establishment of new forested lands.
- Utilize measures that help ensure our compliance with applicable environmental laws, rules, and regulations.
- Use the best available scientific information to utilize practices which promote long-term forest productivity and viability and protect biological diversity of plant and wildlife species.
- Source fiber from certified and responsible sources by encouraging forest landowners to certify lands to accredited certification programs.

- Publicly document certification audit results.

**Participate in Outreach and Education:**

- Engage in education programs and training efforts to encourage landowners to:
  - Use scientific, credible sustainable forestry practices.
  - Regenerate forests after harvest and establish new forests on non-forest lands.
  - Maintain and improve long-term forest growth and soil productivity.
  - Protect water bodies and the land that borders them.
  - Protect special sites and biological diversity.
  - Incorporate aesthetic consideration into activities where visual impacts are a concern.
  - Control invasive exotic plants, animals and insects.
  - Manage lands of special significance in a manner appropriate to their unique qualities.
  - Manage harvest residue which considers economic, social, and environmental factors and other utilization needs.
  - Reduce wildfire risk.
  - Use qualified logging professionals.
  - Implement guidance for forests with exceptional conservation value; and
- Collaborate with communities and other stakeholders on projects that benefit working forests, strategic watersheds, and biodiversity.

\*SFI marks are registered marks owned by the *Sustainable Forestry Initiative Inc.*