

Memorandum of Agreement (the “National Agreement”)

By and Between

Georgia-Pacific LLC (the “Company”)

And

United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union (the “Union” or the “United Steelworkers”)

(together the “Parties”)

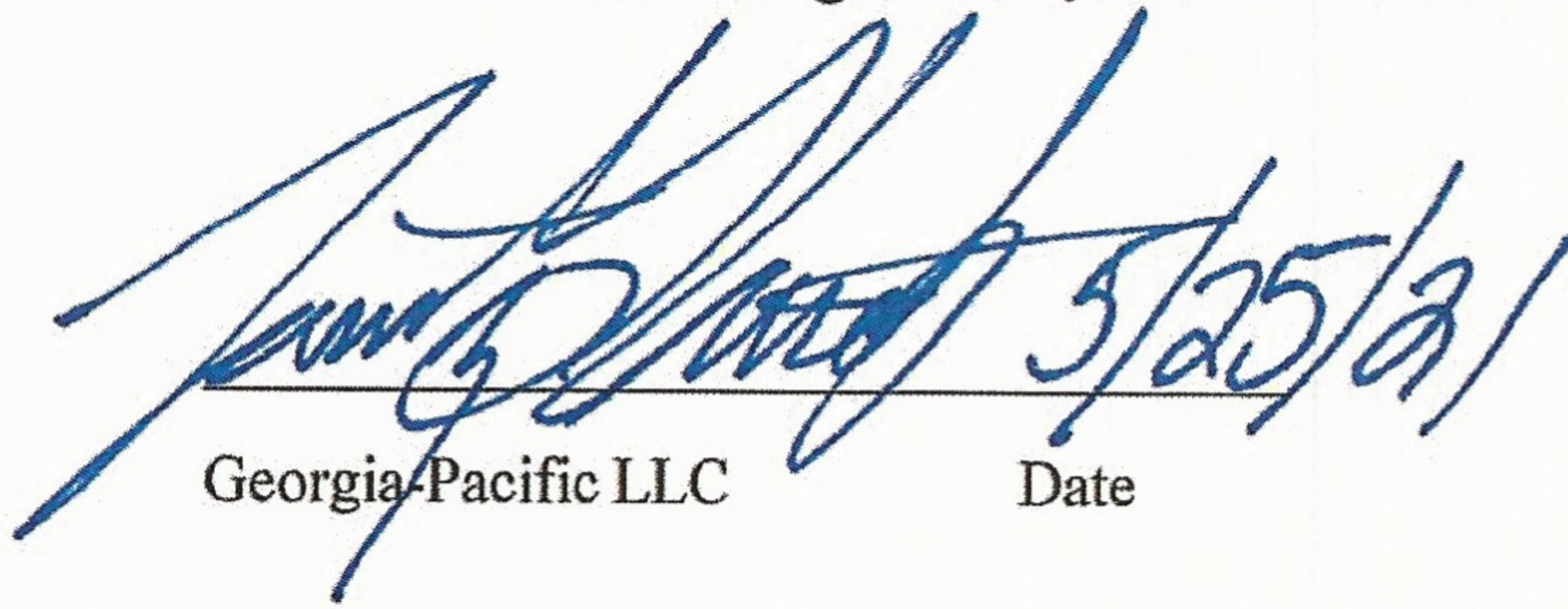
- I. This Agreement between the parties, (“Agreement”) further extends the previous Agreement (Exhibit 1-2018-2020) another two (2) years until 12/31/2022. The previous agreement between the parties (Exhibit 1) was an extension of the original agreement between the parties dated 2014-2018. (Exhibit 2). The intention of this Agreement is to extend both previous Agreements (Exhibit 1 and Exhibit 2), including continuation of the Company match on the HSA of \$500/\$1000 during the term of this Agreement.
- II. Upon ratification, the previous agreed upon 6-month extension of the National Agreement to June 30, 2021 and all of its provisions shall be considered null and void.
- III. These provisions will cover the following locations and extend each local contract by two (2) years. The covered locations are listed below:

<u>Mills</u>	<u>Current Expiration Date</u>	<u>CBA Expiration under this Agreement</u>
-Brunswick, GA	1/3/2021	1/3/2023
-Naheola, AL	2/28/2021	2/28/2023
-Naheola, AL (Office/Clerical)	5/31/2021	5/31/2023
-Brewton, AL	10/31/2021	10/31/2023
-Big Island, VA	10/31/2021	10/31/2023
-Halsey, OR	1/31/2022	1/31/2024
-Foley, FL	3/31/2022	3/31/2024
-Green Bay, WI	4/30/2022	4/30/2024
-Palatka, FL	6/1/2022	6/1/2024
-Palatka, FL (Office/Clerical)	9/1/2022	9/1/2024
-Monticello, MS	9/30/2022	9/30/2024

-Cedar Springs, GA	3/30/2023	3/30/2025
-Port Hudson, LA	6/6/2023	6/6/2025
-Plattsburgh, NY	9/30/2023	9/30/2025
-Wauna, OR	3/31/2024	3/31/2026
-Crossett, AR	6/30/2024	6/30/2026

IV. Wages: Effective the first full payroll period closest to the Current Expiration Date listed in Paragraph III above for each mill, a general wage increase of Two and Half percent (2.5%) for each year of the extension for all job classifications covered by the Local Renewal Agreements.

V. Pension: Any person who retires during the period from January 1, 2021 through December 31, 2022 will receive pension increases that are bargained in the next National Agreement, as of the effective dates of those increases, if any.


 Georgia-Pacific LLC Date

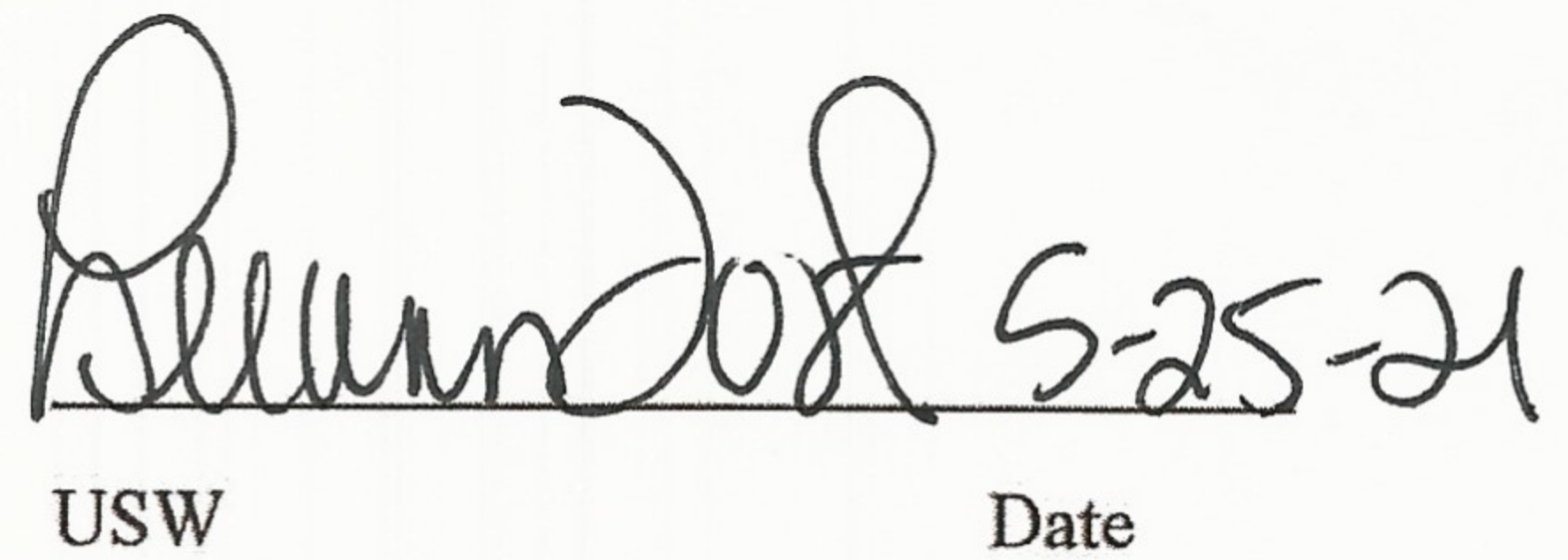

 USW Date

EXHIBIT 1

Final 9/5/18

Memorandum of Agreement (the "National Agreement")

By and Between

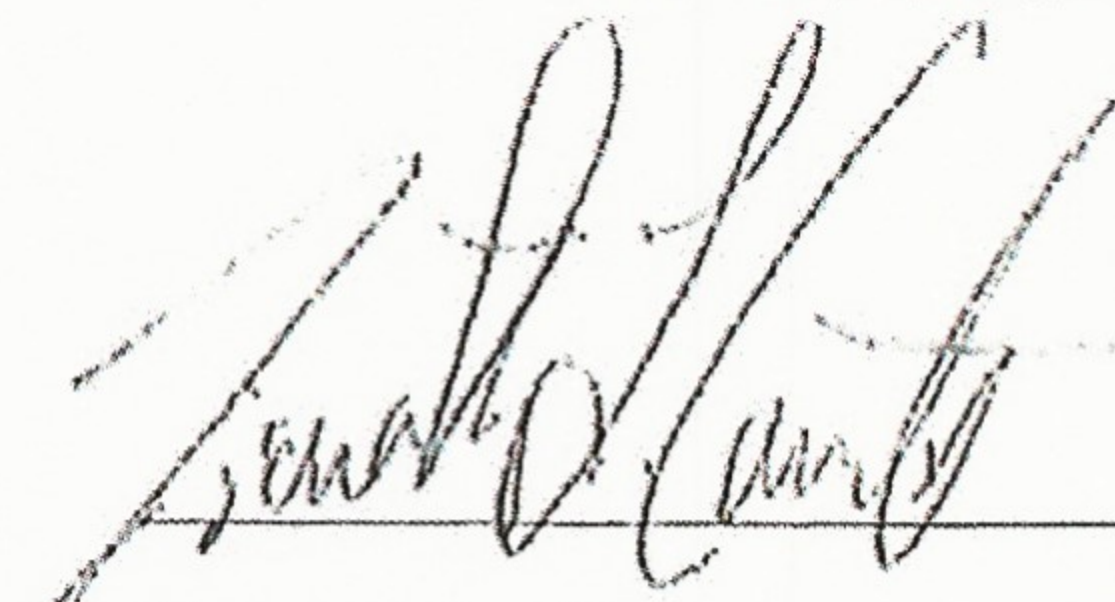
Georgia-Pacific LLC (the "Company")

And

United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union (the "Union" or the "United Steelworkers")

(together the "Parties")

- I. Term: Upon ratification, this Agreement will extend the current National Agreement in place between the parties that was ratified in September 2015, and attached as Exhibit 1. This extension will be for two (2) years, through December 31, 2020. This Agreement is intended to supplement the terms of the National Agreement attached as Exhibit 1, and will supersede Exhibit 1 in the event of any conflict of terms. This Agreement is intended also to extend all provisions of Exhibit 1, to include continuation of the HSA match in each year of the extension.
- II. This National Agreement ("Agreement") will forgo local bargaining and extend the current Local Agreements to include current Memorandum of Agreements (MOA's) covering Paper Mill contracts with scheduled expiration dates occurring 1/1/2018 through 12/31/22. The mills covered are Brunswick, Naheola, Brewton, Big Island, Halsey, Foley, Green Bay, Palatka, Monticello, Cedar Springs, Port Hudson, Plattsburgh, Crossett (including Extrusion), and Wauna. This Agreement will extend each covered contract by two (2) years, provided the Local Renewal Agreement has been ratified prior to the date of this agreement. There is no ongoing obligation to negotiate on a national basis.
- III. Wages: Effective the first full payroll period closest to the local Renewal Agreement, a general wage increase of Two Percent (2.0%) for each year of the extension for all job classifications covered by the Local Renewal Agreements.


Georgia-Pacific 9/5/18
Date

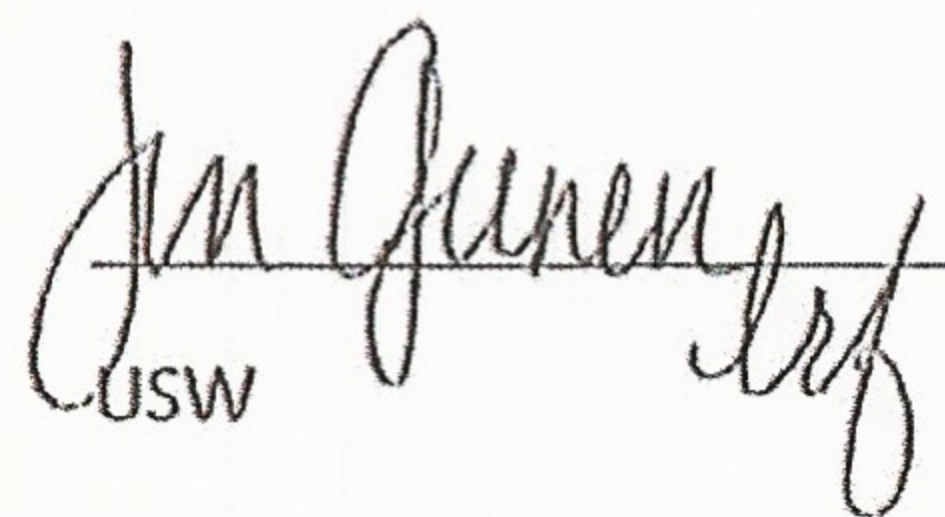

USW 9.25.18
Date

EXHIBIT 2

August 11, 2015

Memorandum of Agreement (the "National Agreement")

By and Between

Georgia-Pacific LLC (the "Company")

And

United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union (the "Union" or the "United Steelworkers")

(together the "Parties")

The Company reserves the right to amend, withdraw or change these proposals.

- I. Term: This National Agreement ("Agreement") will cover Paper Mill contracts with scheduled expiration dates occurring 1/1/2015 through 12/31/2018 (Brunswick, Naheola, Brewton, Big Island, Halsey, Green Bay, Palatka, Monticello, Cedar Springs, Port Hudson, Plattsburgh, Crossett, Wauna). This includes Crossett Extrusion, as well as USW Office/Clerical bargaining units at Naheola and Palatka. Each contract covered will have a four-year term. There is no ongoing obligation to negotiate on a national basis.
- II. Ratification of National Agreement
- A. Wages: For timely ratification of the National Agreement, the Company shall pay all full time non-probationary employees on the payroll at the time of ratification a ratification bonus of One Thousand Five Hundred Dollars (\$1500), to be paid as soon as practical after ratification of the National Agreement. (Inactive employees who return to work within six (6) months following ratification will be paid the ratification bonus as soon as practical upon their return to active status.) This lump sum is excluded from wage and overtime calculations for all purposes including wage and hour law purposes. Applicable withholdings shall be deducted from this payment. Employees may direct this lump sum into their 401(k) plans unmatched.
- B. Pension – For timely ratification of the National Agreement, the Company shall make the following changes:
1. The pension multiplier for employees will increase by Four Dollars (\$4.00), for all past and future service, effective January 1, 2016. This does not apply to a wage indexed scale, PIUMPF locations, or any location with a multiplier currently over Fifty-Two Dollars (\$52.00).
 2. Effective January 1, 2016, the Fifty Dollars (\$50.00) benefit level for employees frozen under the previous National Agreement will be increased to match other members of the bargaining unit, and such employees will be eligible for all improvements under this Agreement.

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III. Ratification of Local Renewal Agreements

- A. Wages: A General Wage Increase of Two Percent (2.0%) in years three (3) and four (4) of the Local Renewal Agreements will be effective at the beginning of the full pay period closest to the Local Renewal Agreement anniversary dates. For years one (1) and two (2), all mills will receive a Zero Percent (0%) increase. Any previously bargained increase for employees at any covered paper mill for 2016 will be moved to year two (2) of the Local Renewal Agreement.
- B. Pension: Based upon timely ratification of the Local Renewal Agreements, the pension multiplier will increase by One Dollar (\$1.00) on January 1 of the year following ratification of the Renewal Agreement. This does not apply to a wage indexed scale, PIUMPF locations, or any location currently over Fifty-Two Dollars (\$52.00).

IV. New Hires: The following applies to all employees hired on or after January 1, 2016:

- A. A "Standard Wage Schedule" shall be implemented at each location. The top rate in Converting will be Twenty-Four Dollars (\$24.00) per hour. In all other areas of the mills except Converting, the 3rd Hand/Winder Operator skill level shall be paid the top rate of no more than Twenty-Four Dollars (\$24.00) per hour. These wages may be adjusted based on geography. Rates in this Schedule will not be eligible for wage increases as described in III(A) above. Instead, new employees in these classifications will receive a of Two Percent (2%) of their previous years W-2 wages, in lieu of the increases in Article III. A above.
- B. The number of Holidays will be standardized with new hires receiving a total of eleven (11) holidays, including personal/floating holidays and fixed holidays, which will be mutually agreed upon by the Company and the International Union.
- C. Set-Up Pay: New hires who are set up to a higher classification shall be paid Fifty Percent (50%) of the difference between their classified hourly wage rate of record and the rate of the higher classification.
- D. Vacations: Vacation pay for new hires shall be capped at forty-four (44) hours per week, multiplied by the employee's hourly rate.

V. Medical and Dental

- A. The parties agree that the Company will not individually rate locations. Premiums will be determined based on the claims experience of all GP employees enrolled within the new Consumer Driven Health Plans. All plans--Bronze, Silver and Gold--will be pooled together to develop the premiums.
- B. Employees shall be eligible for the 2016 Gold, Silver and Bronze plans, available to salaried employees. No changes will be made to the Gold plan during the life of this Agreement, except as set forth specifically in Section J below and applicable to IRS mandates. Changes may be made to the Prescription Drug benefit if the changes are made for the salaried employees, which may include modifications to the participating

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pharmacy network, preferred drug list, and step therapy programs (including specialty drug step therapy).

- C. The PPO plan and ABH plan will no longer be offered. The Gold, Silver and Bronze Plans and vision design changes will be offered and become effective for all employees covered by the National Agreement on January 1, 2016.
- D. The Company agrees to contribute an amount equal to Seventy-Five Percent (75%) of the Gold Plan Premium and the Employee will contribute an amount equal to Twenty-Five Percent (25%) of the Gold Plan premium. This percentage (%) amount will not change except for the incentives discussed below. Employees will have the option to select from the lower-cost Silver or Bronze Plans during open enrollment each year. The Company contribution for the Silver Plan premium will be the same as that for the Gold Plan and the Employee contribution will be the remaining portion. The Company agrees to make the Bronze Plan premiums affordable, per the definition of Patient Protection and Affordable Care Act.
- E. Contingent upon timely ratification of this Agreement, for the 2016 plan year, the Company will provide a Health Savings Account (HSA) contribution on January 1, 2016, of One Thousand Five Hundred Dollar (\$1500) for single plan participants and Two Thousand Five Hundred Dollars (\$2500) for family plan participants. For plan year 2017, the Company will provide an Employer HSA contribution of Five Hundred Dollars (\$500) for single plan participants, and One Thousand Dollars (\$1000) for family plan participants. For plan years 2018 and 2019, the Company will provide a dollar-for-dollar match of Five Hundred Dollars (\$500) for single plan participants and One Thousand Dollars (\$1000) dollar-for-dollar match for family. Employees selecting the Bronze plan will not receive an HSA seed or match.

In order to receive the full 2016/2017 HSA contributions, the employee must have been on the payroll as of January 1, 2016, (January 1, 2017, if applicable) must enroll in the GP Gold or Silver Plan and must open an HSA using the Company's preferred HSA vendor during the open enrollment process. Employees hired after January 1, 2016, who are eligible for an HSA, shall receive their first (1st) year Company HSA contribution prorated based on the first of the next month after the day of hire and shall receive the full amount of all remaining annual Company contributions.

- F. Medical dependent premiums for all plans will be capped at four (4) dependents, excluding spouses.
- G. Special wellness programs (like Get Well Stay Well) and care advocacy (such as GP Cares) may be amended or eliminated as needed.
- H. The premium contribution percentage (%) will not change; however the company may offer incentives in the various areas designed to encourage healthier behavior. This may result in reduced or increased cost to employees, such as premiums or co-pays, in

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an amount reasonably related to the impact of a behavior on the plan, and may include a tobacco differential.

- I. The parties agree to meet annually to review plan performance, premium changes, methodology used to calculate rates, and any plan design changes.
- J. Notwithstanding any other provision in this Agreement, should the plans or an aspect of a plan available to employees, not comply with the Patient Protection and Affordable Care Act and the related regulations thereunder (inclusively, "the Act") including for example, that the plan does not provide "minimum value" or is not "affordable," as those terms are defined by the Act, or that the plan would trigger a penalty, fine, or tax under the Act, the parties shall meet and implement appropriate redesign of plans and/or develop and implement alternative delivery methods, while preserving the parties' overall bargaining intent and not increasing the total health care package. The redesign features may include, but not be limited to, adjustments to plan co-pays, deductibles and out-of-pocket maximums.

It is the intent of both parties that some or all of the proposed plan changes will be made but only to the extent necessary to avoid the Act's excess benefits tax or other provisions within the Act, as referenced above. In such event, the employee shall pay the same percentage (%) as before on a per dependent pricing basis, with all future contribution changes. The contribution may be modified either above or below the percentage (%) level to provide for wellness, tobacco and/or other differential(s).

- K. Vision: Effective January 1, 2016, vision coverage will be removed from the medical plan and be a separate plan. Employees will pay One Hundred Percent (100%) of the vision plan premium.
- L. Dental: Effective on January 1 of the year following ratification of each Local Renewal Agreement, the Company will offer the D8 Dental Plan, and employees will pay Twenty-Five Percent (25%) of the Dental Plan Premium.

VI. Retirement

A. 401(k):

1. New hires will be auto-enrolled in the 401(k) at a set employee contribution rate up to Three Percent (3%), increasing by One Percent (1%) per year, up to a total of Six Percent (6%).
2. The parties agree to meet periodically with a small representative group to review 401(k) investment choices and performance.
3. Effective the beginning of the 2016 Plan Year, an annual "true-up" contribution will be provided to allow employees to receive full Company match.

- B. Subject to any local agreement that provides for participation in PIUMPF, new hires, as described above, will not be eligible for the Defined Benefit Plan. New hires will be eligible for a Defined Contribution Plan, as attached. (ATTACHMENT)

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C. PIUMPF: The Company maintains the negotiated right to withdraw from PIUMPF for the term of this Agreement.

1. For Naheola, Cedar Springs and Halsey, with sixty (60) days' notice GP may momentarily terminate their labor agreement for the purpose of discontinuing PIUMPF participation. Such termination will only be for the purpose of withdrawal from PIUMPF and no other contractual provisions will be affected.
2. In such event, GP will provide benefits under the Defined Contribution plan described in the attachment. Should GP withdraw from PIUMPF, vesting and service eligibility credit in the new plan will count all service credit in PIUMPF.
3. To the extent GP withdraws effective on or after January 1, 2016, the Company shall pay employees at the PIUMPF locations Two Percent (2%) of an employee's prior year's W-2 earnings directed into a DC plan. The Company will continue the Two Percent (2%) per year contribution through the end of the National Agreement or upon withdrawal, whichever occurs first. If withdrawal is done in the middle of the year, the Two Percent (2%) will be prorated.
4. Any employees of these three mills who are not yet vested in PIUMPF at the time GP withdraws will receive Seven Hundred Fifty Dollars (\$750.00), in a lump sum contribution into their 401(k) plan.

VII. Life Insurance and AD&D

There shall be a Five Thousand Dollar (\$5000) increase January 1 of the first (1st) year following each Local Renewal Agreement.

The Company's employee-paid dependent life insurance program and supplemental employee life insurance program will be made available.

VIII. Health and Safety: The parties agree to convene a high-level safety committee consisting of health and safety specialists from GP and the USW, along with rank and file employees, to discuss possible ways to improve health and safety performance at facilities covered by this Agreement.

IX. Successor Language: The current Successor Language will continue in effect.

X. Knowledge-Share: The Company commits to establish a high-level committee with the USW International to investigate and discuss the following:

- A. Skilled trades attraction and training
- B. Long-term contractors
- C. Selection: In principle, jobs will be awarded based on experience, qualifications and employment record. When those factors are equal, service will be the tie breaker.

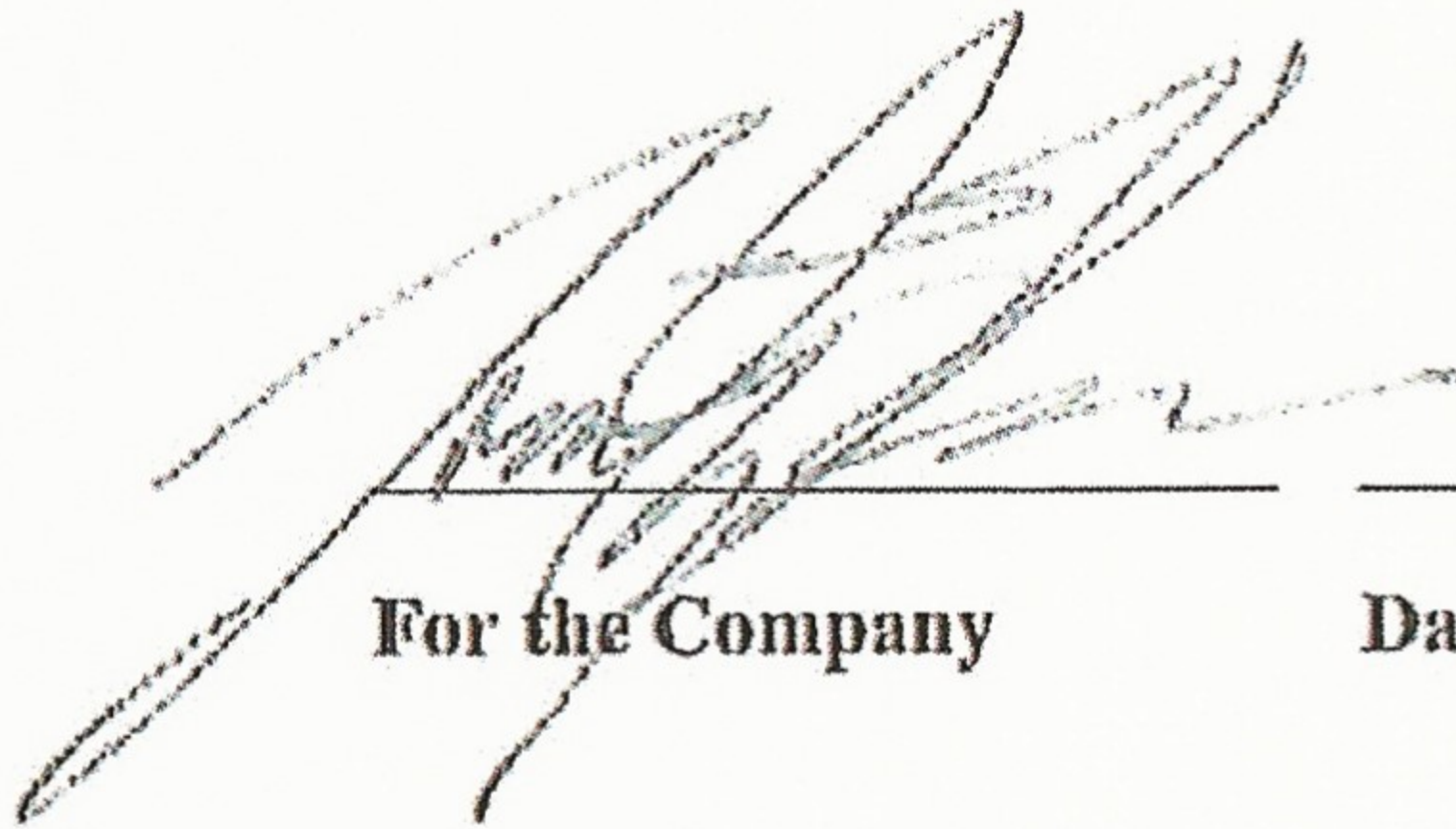
XI. Local Bargaining

The Parties shall meet and bargain over local issues in accordance with normal procedures, except that items contained in the Agreement, except those shown in Article X above, shall not be subject to further negotiations during local bargaining.

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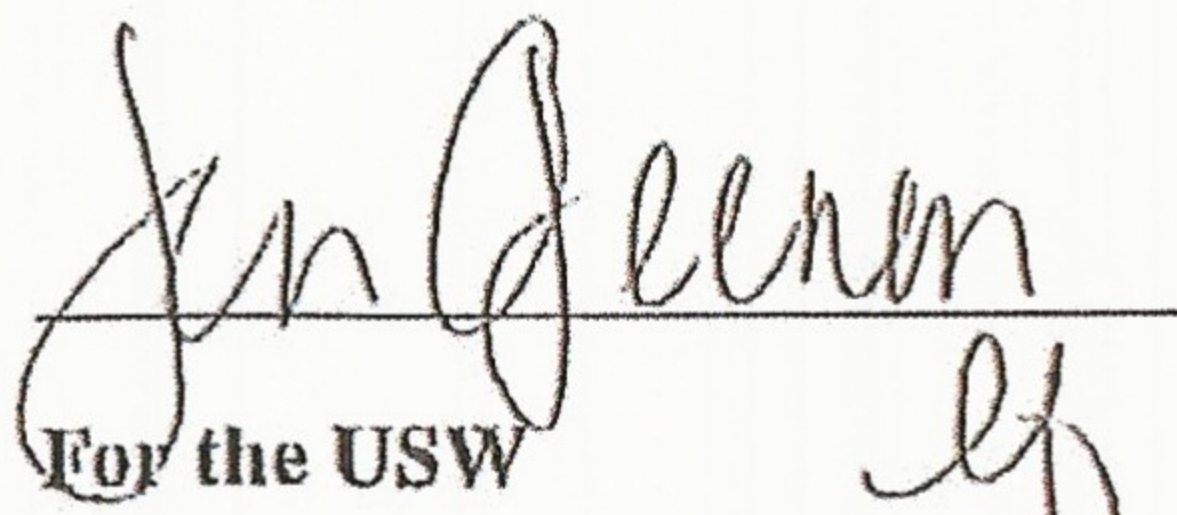
The Company and the Union may mutually agree to forego local bargaining at any site, and upon such agreement the contract would be automatically renewed for four years.

Note: Due to the recent acquisition of the cellulose mill in Perry, Florida ("Foley"), the parties shall meet at the time of the expiration of the current local agreement to negotiate a new agreement consistent with this National Agreement and other Company Paper Mill agreements in the region.



For the Company

Date



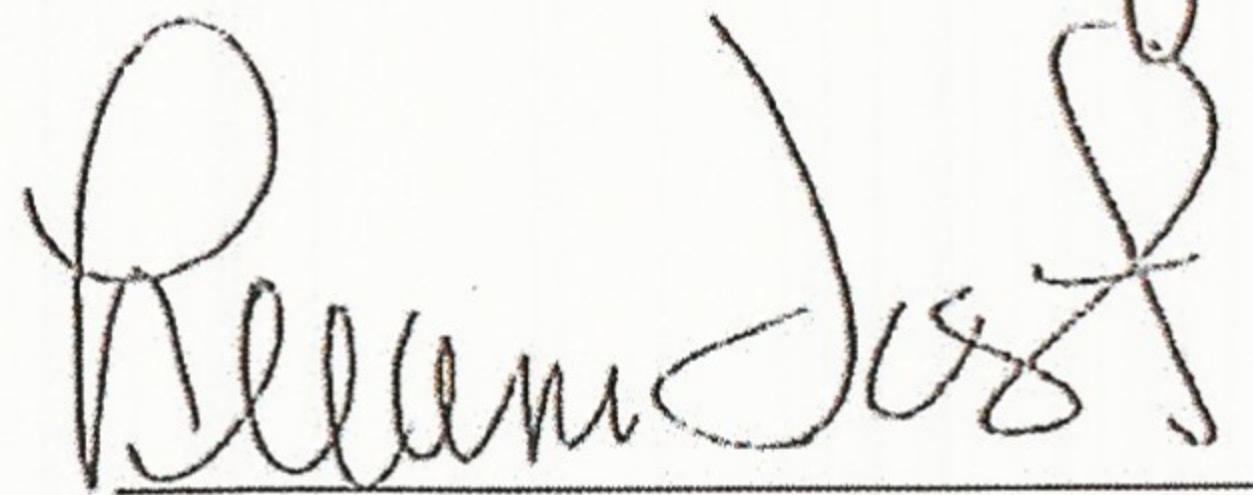
For the USW

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For the Company

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For the USW

Date

1-1-15

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Retirement Savings - Defined Contribution Plan

1. Company Contribution

New Employees - New employees, defined as employees hired on or after January 1, 2016 shall be eligible to participate in a defined contribution plan and will receive Company Contributions into the defined contribution plan each payroll period as a percentage of compensation as set forth in the table below:

Less than 8 years of Service	2.75%
At least 8 but less than 18 years of Service	4.00%
At least 18 but less than 25 years of Service	5.00%
25 or more years of Service	6.50%

The applicable contribution rate for each year will be determined based on each employee's Service.

Employee contributions to the 401(k) Plan are not required to be entitled to the Company Contributions described above. Service is defined to include employment with the Company. Compensation is the same as in the current 401(k) Plan.

Company Contributions During Extended Absence - In the event an employee is absent from work for more than seven (7) consecutive calendar days and is collecting benefits under Company provided Worker's Compensation or A&S plans, such employee's Company Contribution shall be determined under the table above using the employee's current rate of pay multiplied by forty (40) hours per week (Monday-Friday). Such contributions shall be made for a period of up to twelve (12) months and will be credited when the employee returns from the absence.

2. 401(k) Plan Matching Contributions

For New Hires, hired January 1, 2016 or after, the Company will match employee contributions made to the 401(k) Plan by new employee at Fifty Cents (\$0.50) for every One Dollar (\$1.00) contributed up to Six Percent (6%) of compensation after the employee has completed one year of service.

3. Vesting - Company Contributions will be vested after three years of Service as defined under one (1) above. Matching contributions are One Hundred Percent (100%) vested.

4. General 401(k) Plan Provisions

The 401(k) Plan will not permit loans, hardship withdrawals or Fifty-Nine and a Half (59 ½) withdrawals on Company Contributions, but will permit loans and in-service withdrawals on the employee's contributions.

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5. Long Term Disability -

The Company shall offer a Long Term Disability Plan for employees eligible for the defined contribution plan. Employees shall pay One Hundred Percent (100%) of the premium.