



60 YEARS
TESTING AND CERTIFYING
WOOD PRODUCTS
AROUND THE WORLD



**CARB ATCM 93120
ULEF-EXEMPT MANUFACTURER
TPC-2/CARB/ULEF-E/0721773**

Relating to Benchmark Holdings, LLC (TPC-2) Qualification of Manufacturers of composite wood products made with Ultra-Low Emitting Formaldehyde (ULEF) resins
According to Title 17, California Code of Regulations, Section 93120.3 (d)(2)

LA FORESTAL ALTO PARANA S.A.

BMH has received a completed application for ULEF exemption submitted by the above-named manufacturer of composite wood products.

The manufacturer demonstrates conformance to the formaldehyde emission requirements defined in CARB ATCM §93120.2(a) and CARB ATCM §93120.3(d) for composite wood products within the manufacturer's scope of ULEF exemption at:

**Ruta Internacional NR. VII – Km 31.5
Minga Guazu, Alto Parana
Paraguay**

Hardwood Plywood Veneer Core (HWPW-VC): 3.0 – 16.8mm made using PF resin

Initial (qualifying) tests conducted by the Third-Party Certifier (TPC) were completed as required in CARB ATCM §93120.3(d)(1)-(2).

At least six (6) months of routine quality control test data was collected and analyzed to verify conformance to the criteria defined in CARB ATCM §93120.3(d)(2).

The manufacturer has been granted an exemption from third party certification by Benchmark Holdings, LLC in accordance with the applicable provisions of CARB ATCM §93120.3(d)(2) through §93120.3(d)(6) and the alternate procedures for TPC approval of manufacturer ULEF exempt status specified by the California Air Resources Board effective August 15, 2023.

Composite Wood Products produced in accordance with the manufacturer's ULEF exemption are subject to the labeling requirements defined in CARB ATCM §93120.3(e) through §93120.3(f) and the record-keeping requirements specified in CARB ATCM §93120.3(g).

The validity of this certificate is subject to the requirements defined or referenced in CARB ATCM §93120.3(d) – (g) and the terms of the service agreement held between BMH and the manufacturer.

This document is valid until February 9, 2028. Date Originally Issued: February 9, 2026. Date Last Revised: February 9, 2026.

To validate this certificate, please contact:

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