



Confidential and Anonymous Procedures for Handling Complaints

1. PCA has an established toll-free help line in which employees may communicate confidentially and anonymously any concerns related to PCA's business principles and policies, or suspected violations. This toll-free help line is monitored by non-PCA personnel, and all calls are communicated to PCA's corporate counsel.
2. PCA's corporate counsel has been instructed by the Audit Committee to promptly forward all complaints regarding accounting, internal accounting controls, or auditing matters ("Accounting Matters") directly to both the Chairman of the Audit Committee and the Chief Financial Officer (unless the complaint concerns or involves the Chief Financial Officer). Confidentiality will be maintained to the fullest extent possible, consistent with the need to conduct an adequate review.
3. Prompt and appropriate corrective action will be taken when and as warranted in the judgment of the Audit Committee.
4. PCA will not discharge, demote, suspend, threaten, harass or in any manner discriminate against any employee in the terms and conditions of employment based upon any lawful actions of such employee with respect to good faith reporting of complaints regarding accounting matters or otherwise as specified in Section 806 of the Sarbanes-Oxley Act of 2002.
5. PCA's corporate counsel will maintain a log of all complaints, tracking their receipt, investigation and resolutions and shall prepare a periodic summary report thereof for the Audit Committee. Copies of complaints and such log will be maintained in accordance with PCA's document retention policy.

Adopted March 11, 2004