

Chain of Custody Certificate

SCOPE OF CERTIFICATION:

Office papers, Uncoated Printing, Coated and Uncoated Label & Release Products, semi-chemical medium, bleached softwood pulp and blend kraft pulp produced at the Wallula, WA paper mill facility, including converting operations.

Additional details regarding the scope, including a full list of products, species, and participating sites, are available at info.fsc.org.

PricewaterhouseCoopers LLP has assessed whether the Chain of Custody and Controlled Wood processes at

Boise Paper Holdings, L.L.C.

1111 W Jefferson St., Suite 200, PO Box 50, Boise, Idaho 83728, USA

are suitably designed to provide reasonable assurance that the requirements of the standards noted below (the Requirements) have been met, as of March 9, 2015.

Forest Stewardship Council® Chain-of-Custody Certification FSC-STD-40-004 (V2-1) EN; Forest Stewardship Council® Standard for Company Evaluation of FSC Controlled Wood FSC-STD-40-005 (V2-1) EN; Forest Stewardship Council® Sourcing of Reclaimed Material FSC-STD-40-007 (V2-0) EN; Forest Stewardship Council® Multi-site Chain-of-Custody FSC-STD-40-003 (V1-0)

Management is responsible for ensuring the Chain of Custody and Controlled Wood processes meet the Requirements. Our responsibility is limited to expressing an opinion as to whether the Requirements were met, based on our assessment. The FSC standards can be found at www.fsc.org.

Our assessment was conducted in accordance with the ISO 17021:2011 management system auditing standard and, accordingly, included examining, on a sample basis, evidence supporting management's assertion that the Requirements were met and performing such other procedures as we considered necessary in the circumstances. We planned and performed our work in order to obtain reasonable, rather than absolute, assurance with respect to the information examined. We believe our work provides a reasonable basis for our opinion.

In our opinion, the Chain of Custody and Controlled Wood system was suitably designed to provide reasonable assurance that the Requirements were met, in all material respects, as of March 9, 2015.



**Mike Harris FCPA, FCA
PricewaterhouseCoopers LLP
Vancouver, Canada**

Certificate No.

PwC-CoC-001411

FSC License Code

PwC-CW-001411

Date of Original Certification

FSC-C126626

Date of Current Certification

September 13, 2007

Date Certification Expires

August 13, 2015

August 20, 2017



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