

Chain of Custody Certificate

PricewaterhouseCoopers LLP has assessed whether the Chain of Custody and label use process at

Boise Paper Holdings, L.L.C.

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

is suitably designed to provide reasonable assurance that the requirements of the standards noted below (the Requirements) have been met, as of June 12, 2012.

PEFC International Standard – Chain of Custody of Forest Based Products – Requirements (PEFC ST 2002:2010);

Sustainable Forestry Initiative® (SFI) Chain of Custody Standard [January 2010]

Sustainable Forestry Initiative® (SFI) On-Product Label Rules: Fiber Sourcing [January 2010]

Management is responsible for ensuring the Chain of Custody and label use process meets the Requirements. Our responsibility is limited to expressing an opinion as to whether the Requirements were met, based on our assessment. The SFI standard can be found at www.sfiprogram.org. The PEFC standard can be found at www.pefc.org.

Our assessment was conducted in accordance with the ISO 19011:2002 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 system was suitably designed to provide reasonable assurance that the Requirements were met, in all material respects, as of June 12, 2012.

PricewaterhouseCoopers LLP

**PricewaterhouseCoopers LLP
Vancouver, Canada**

Certificate No.

Date of Original Certification

Date of Current Certification

Date Certification Expires

PwC-PEFC-300 and

PwC-SFICoC-300

May 4, 2007

August 21, 2012

August 20, 2017

SCOPE OF CERTIFICATION:

Office papers; printing and converting papers; specialty papers; kraft linerboard and newsprint; and pulp wet lap produced at the DeRidder, LA, International Falls, MN, Jackson, AL, St Helens, OR and Wallula WA paper mill facilities, including converting operations at International Falls and Jackson and outsourced chipping operations.¹
¹ Bonner (MT), Umatilla (WA) and White Swan (OR) Chip Mills.

