

Chain of Custody

PricewaterhouseCoopers LLP has assessed whether the Chain of Custody and Fiber Sourcing Label Use process at

Boise White Paper, LLC

1111 W Jefferson St., Suite 200, PO Box 50, Boise, Idaho 83728, USA
PO Box 990050 Boise, ID 83799-0050, USA

SCOPE OF CERTIFICATION:

Paper products for the Company's multi-site Chain of Custody process at the Chain of Custody Central Office in Boise, ID and at the facilities, including their converting operations, included on the attached list.

is suitably designed to provide reasonable assurance that the requirements of the standards noted below (the Requirements) have been met, as of April 10, 2017.

PEFC™ International Standard – Chain of Custody of Forest Based Products – Requirements (PEFC ST 2002:2013)

Sustainable Forestry Initiative® (SFI) 2015-2019 Chain of Custody Standard

Sustainable Forestry Initiative® (SFI®) 2015-2019 Fiber Sourcing Standard, Appendix 1: Certified Sourcing Label Use Rules

Management is responsible for ensuring the Chain of Custody and Fiber Sourcing 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 17021 and ISO 17065 conformity standards, 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 Fiber Sourcing Label Use process was suitably designed to provide reasonable assurance that the Requirements were met, in all material respects, as of April 10, 2017.



PricewaterhouseCoopers LLP

PricewaterhouseCoopers LLP
Vancouver, Canada

Certificate No.

PwC-PEFC-300
PwC-SFICoC-300
May 4, 2007
August 17, 2017
August 16, 2022

Date of Original Certification
Date of Current Certification
Date Certification Expires

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Appendix A

Boise White Paper, LLC

The facilities listed below are included in the scope of certification.

Facility	Products
Jackson Paper Mill, Jackson, AL	Paper products comprised of uncoated printing, converting papers and coated and uncoated label and release products.
International Falls Paper Mill, International Falls, MN	Paper products comprised of uncoated printing, converting papers and coated and uncoated label and release products.
Wallula Paper Mill, Wallula, WA	Paper products comprised of uncoated printing, converting papers, coated and uncoated label and release products and semi-chemical medium

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