

Certificate of Registration

PricewaterhouseCoopers LLP has assessed whether the management system at

Boise Paper Holdings, L.L.C.

PO Box 990050, Boise, ID 83799-0050

SCOPE OF CERTIFICATION:

Boise Paper Holdings, L.L.C.'s fiber sourcing operations carried out under Boise's company-wide fiber sourcing programs in the states of Washington, Oregon, Idaho, Montana, Alabama, Mississippi, Minnesota and the provinces of Manitoba and Ontario for the Jackson, AL; International Fall, MN; and Wallula, WA paper mills.

is suitably designed to provide reasonable assurance that the requirements of the standard noted below (the Requirements) have been met, as of February 2, 2016.

Sustainable Forestry Initiative® (SFI) 2015-2019 Fiber Sourcing Standard

Management is responsible for ensuring the management system 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.

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 management system was suitably designed to provide reasonable assurance that the Requirements were met, in all material respects, as of February 2, 2016.



PricewaterhouseCoopers LLP

**PricewaterhouseCoopers LLP
Vancouver, Canada**

**Certificate No.
Date of Original Certification
Date of Current Certification
Date Certification Expires**

**PwC-SFIFS-235
July 21, 2005
April 23, 2016
April 22, 2019**



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