

Chain of Custody Certificate

PricewaterhouseCoopers LLP has assessed whether the Chain of Custody process at

Central National-Gottesman, Inc.

Three Manhattanville Road, Purchase, NY 10577

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

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

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

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. 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 process was suitably designed to provide reasonable assurance that the Requirements were met, in all material respects, as November 12, 2012.

PricewaterhouseCoopers LLP

**PricewaterhouseCoopers LLP
Vancouver, Canada**

Certificate No.

PwC-SFICoC-268

Date of Original Certification

PwC-PEFC-268

Date of Current Certification

January 10, 2008

Date Certification Expires

January 10, 2013

January 9, 2018

SCOPE OF CERTIFICATION:

Central National-Gottesman Inc.'s multi-site chain of custody control systems and the chain of custody practices for the products and facilities listed on Appendix 1 of this Certificate.



Appendix 1

Central National-Gottesman, Inc.

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

Lindenmeyr Munroe Head Office, Purchase, NY		
Products Covered: Paper		
Lindenmeyr - Albany, NY	Lindenmeyr - King of Prussia, PA	Lindenmeyr - Pittsburgh, PA
Lindenmeyr - Bellingham, MA (formerly Franklin)	Lindenmeyr - Londonderry, NH (formerly Manchester)	Lindenmeyr - Rochester, NY
Lindenmeyr - Colonial Heights, VA	Lindenmeyr - Milwaukee, WI	Lindenmeyr - Wallingford, CT
Lindenmeyr - Carol Stream, IL	Lindenmeyr - Moonachie, NJ	Lindenmeyr - Williston, VT
Lindenmeyr - Durham, NC	Lindenmeyr - Mt. Joy, PA (formerly Landcaster)	
Lindenmeyr - Hanover, PA	Lindenmeyr - Odenton, MD	
Lindenmeyr Retail - Beltsville, MD	Lindenmeyr Retail - Pittsburgh, PA	Lindenmeyr Retail - Springfield, VA
Lindenmeyr Retail - Moonachie, NJ	Lindenmeyr Retail - Richmond, VA	Lindenmeyr Retail - Virginia Beach, VT
Kelly Paper - Anaheim, CA	Kelly Paper - Laguna Hills, CA	Kelly Paper - San Diego, CA
Kelly Paper - Burbank, CA	Kelly Paper - Las Vegas, NV	Kelly Paper - San Francisco, CA
Kelly Paper - Cerritos, CA	Kelly Paper - Los Angeles, CA	Kelly Paper - San Jose, CA
Kelly Paper - Chatsworth, CA	Kelly Paper - North Hollywood, CA	Kelly Paper - Santa Ana, CA
Kelly Paper - Chula Vista, CA	Kelly Paper - North Phoenix, AZ	Kelly Paper - Santa Clara, CA
Kelly Paper - City of Industry, CA	Kelly Paper - Oakland, CA	Kelly Paper - Santa Fe Springs, CA
Kelly Paper - Concord, CA	Kelly Paper - Palm Desert, CA	Kelly Paper - Santa Monica, CA
Kelly Paper - Covina, CA	Kelly Paper - Palo Alto, CA	Kelly Paper - Signal Hill, CA
Kelly Paper - El Monte, CA	Kelly Paper - Pasadena, CA	Kelly Paper - Seattle, WA
Kelly Paper - Escondido, CA	Kelly Paper - Phoenix, AZ	Kelly Paper - Tempe, AZ
Kelly Paper - Fresno, CA	Kelly Paper - Portland, OR	Kelly Paper - Tucson, AZ
Kelly Paper - Gardena, CA	Kelly Paper - Riverside, CA	Kelly Paper - Tustin, CA
Kelly Paper - Hayward, CA	Kelly Paper - Roseville, CA	Kelly Paper - Upland, CA
Kelly Paper - Hollywood, CA	Kelly Paper - Sacramento, CA	Kelly Paper - Ventura, CA
Kelly Paper - Huntington Beach, CA	Kelly Paper - San Bernardino, CA	Kelly Paper - Westlake Village, CA
Kelly Paper - Kearny Mesa, CA	Kelly Paper - San Carlos, CA	

Spicers Paper - Aurora, CO	Spicers Paper - Las Vegas, NV	Spicers Paper - St Paul, MN
Spicers Paper - Gresham, OR	Spicers Paper - Phoenix, AZ	Spicers Paper - Union City, CA
Spicers Paper - Honolulu, HI	Spicers Paper - Salt Lake City, UT	
Spicers Paper - Kent, WA	Spicers Paper - Santa Fe Springs, CA	
Lindenmeyr Book Publishing Head Office, Purchase, NY		
Products Covered: Book Publishing		
Lindenmeyr Book – Boston, MA	Lindenmeyr Book – Chicago, IL	
Lindenmeyr Central Head Office, Purchase, NY		
Products Covered: Magazine Paper & Publishing		
CNG Pulp Head Office, Purchase, NY		
Products Covered: Pulp and Paperboard		



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