

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 13, 2014.

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

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

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 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 process was suitably designed to provide reasonable assurance that the Requirements were met, in all material respects, as of November 13, 2014.

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

April 17, 2015

January 9, 2018

SCOPE OF CERTIFICATION:

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



SFI-01156



Appendix 1

Central National-Gottesman, Inc.

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

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

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Spicers Canada ULC: Head Office - Vaughn, ON		
Belleville, ON	Montreal, QC	Saskatoon, SK
Calgary, AB	Mount Pearl (St. John's), NL	Sudbury, ON
Dartmouth, NS	Ottawa, ON	Vancouver, BC
Edmonton, AB	Quebec, QC	Vaughan, ON
Kitchener, ON	Regina, SK	Winnipeg, MB
Spicers Paper: Head Office - Santa Fe Springs, CA		
Aurora, CO	Kent, WA	Santa Fe Springs, CA
Gresham, OR	Phoenix, AZ	Union City, CA
Honolulu, HI	West Valley, UT	
Lindenmeyr Book Publishing Papers: Head Office - Purchase, NY		
Boston, MA	Chicago, IL	New York, NY
Lindenmeyr Central: Purchase, NY		
A.T. Clayton: Stamford, CT		
Central National Division: Purchase, NY		



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