

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 standards noted below (the Requirements) have been met, as of October 23, 2017.

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

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

Management is responsible for ensuring the Chain of Custody 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 process was suitably designed to provide reasonable assurance that the Requirements were met, in all material respects, as of October 23, 2017.

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

December 19, 2017

December 18, 2022

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.



Appendix A

Central National Gottesman Inc.

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

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



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