

Chain of Custody Certificate

PricewaterhouseCoopers LLP has assessed whether the Chain of Custody process at

Coastal Pulp & Paper LLC

#210-1980 Willamette Falls Drive, West Linn, OR 97068

is suitably designed to provide reasonable assurance that the requirements of the standard noted below (the Requirements) have been met, as of February 2, 2017.

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 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 the ISO 17065:2012 process 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 February 2, 2017.

SCOPE OF CERTIFICATION:

Chain of Custody process and practices for the brokering of pulp and paper at the facility located in West Linn, OR and the invoicing functions at the Coastal Pulp & Paper LTD office in Wanchai, Hong Kong.



PricewaterhouseCoopers LLP

**PricewaterhouseCoopers LLP
Vancouver, Canada**

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

**PwC-PEFC-501
February 22, 2017
February 24, 2017
February 23, 2022**

