

# Chain of Custody Certificate

PricewaterhouseCoopers LLP has assessed whether the Chain of Custody process at

## Midland Paper Company

101 E. Palatine Road, Wheeling, IL, USA 60090

is suitably designed to provide reasonable assurance that the requirements of the standards noted below (the Requirements) have been met, as of January 18, 2011.

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

### The Programme for the Endorsement of Forest Certification (PEFC) Annex 4: Chain of Custody of Forest Based Products - Requirements [June 2005]

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](http://www.sfiprogram.org). The PEFC Annex 4 standard can be found at [www.pefc.org](http://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.

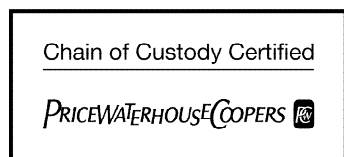
In our opinion, the Chain of Custody process was suitably designed to provide reasonable assurance that the Requirements were met, in all material respects, as of January 18, 2011.

#### SCOPE

The Chain of Custody processes and practices at the central office in Wheeling, IL and at the US paper distribution facilities<sup>1</sup>

*PricewaterhouseCoopers LLP*

PricewaterhouseCoopers LLP  
Vancouver, British Columbia, Canada



Certificate No.

Date of Original Certification:

Date of Current Certification:

Date Certification Expires:

PwC-SFICOC-282

PwC-PEFC-282

May 21, 2008

February 14, 2011

March 9, 2013

<sup>1</sup> Appleton, WI, Madison, WI, Milwaukee, WI, Minneapolis, MN, Normal, IL, Quincy, IL, Rockford, IL, Wausau, WI and Wheeling, IL.

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