

Chain of Custody Certificate

PricewaterhouseCoopers LLP has assessed whether the Chain of Custody process at

Midland Paper Company

101 E. Palantine Road, Wheeling, IL, 60090

is suitably designed to provide reasonable assurance that the requirements of the standards noted below (the Requirements) have been met, as of January 26, 2016.

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 17021:2011 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 January 26, 2016.

PricewaterhouseCoopers LLP

PricewaterhouseCoopers LLP
Vancouver, Canada

Certificate No.

PwC-SFICoC-282

Date of Original Certification

PwC-PEFC-282

Date of Current Certification

May 21, 2008

Date Certification Expires

July 29, 2016

March 8, 2018

SCOPE OF CERTIFICATION:

The multi-site Chain of Custody system and practices at the Chain of Custody Central Office in Wheeling, IL and at the US paper distribution facilities¹.



¹ Appleton, WI; Des Moines, IA; Detroit, MI; Evansville, IN; Indianapolis, IN; Kansas City, KS; Louisville, KY; Madison, WI; Milwaukee, WI; Minneapolis, MN; Normal, IL; Quincy, IL; Rockford, IL; Springfield, IL; Springfield, MO; St. Louis, MO; Tulsa, OK; Wausau, WI and Wheeling, IL.

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