

# Chain of Custody Certificate

PricewaterhouseCoopers LLP has assessed whether the Chain of Custody process at

## C. J. Duffey Paper Company

528 Washington Ave. N., Minneapolis, Minnesota 55401

is suitably designed to provide reasonable assurance that the requirements of the standard noted below (the Requirements) have been met, as of January 13, 2010.

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

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 rules OR standard(s) can be found at [www.sfiprogram.org](http://www.sfiprogram.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.

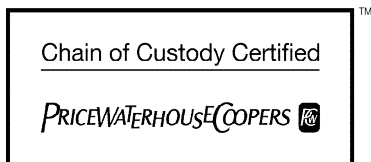
In our opinion, the Chain of Custody process was suitably designed to provide reasonable assurance that the Requirements were met, in all material respects, as of January 13, 2010.

#### SCOPE

The Chain of Custody process and practices at C. J. Duffey Paper Company's Minneapolis, MN paper distribution facility.

*PricewaterhouseCoopers LLP*

PricewaterhouseCoopers LLP  
Vancouver, Canada



Certificate No.	PwC-SFICOC-305
Date of Original Certification:	November 18, 2008
Date of Current Certification:	January 18, 2011
Date Certification Expires:	November 17, 2013

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