

Chain of Custody Certificate

PricewaterhouseCoopers LLP has assessed whether the Chain of Custody process at

Boise Paper Holdings, L.L.C.

P.O. Box 50, Boise, ID 83728 United States

is suitably designed to provide reasonable assurance that the requirements of the standards noted below (the Requirements) have been met, as of May 18, 2010.

The Programme for the Endorsement of Forest Certification (PEFC) Annex 4: Chain of Custody of Forest Based Products - Requirements [June 2005] 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 standard can be found at www.sfiprogram.org. The PEFC Annex 4 standard can be found at 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 May 18, 2010.

SCOPE

Office papers; printing and converting papers; specialty papers; kraft linerboard and newsprint; and pulp wet lap produced at the DeRidder, LA, International Falls, MN, Jackson, AL, St Helens, OR and Wallula WA paper mill facilities, including the Umatilla (WA) Chip Mill

PricewaterhouseCoopers LLP

PricewaterhouseCoopers LLP
Vancouver, British Columbia, Canada



Certificate No.

PwC-PEFC-300

Date of Original Certification:

PwC-SFICoC-300

Date of Current Certification:

May 4, 2007

Date Certification Expires:

September 10, 2010

May 3, 2012