

Chain of Custody Certificate

PricewaterhouseCoopers LLP has assessed whether the Chain of Custody process at

Central National-Gottesman, Inc.

Three Manhattanville Road, Purchase, New York, USA 10577

is suitably designed to provide reasonable assurance that the requirements of the standard(s) noted below (the Requirements) have been met, as of November 7, 2011.

Sustainable Forestry Initiative® (SFI) Chain of Custody Standard [January 2010] PEFC Annex 4: Chain of Custody of Forest Based Products – Requirements

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 Sustainable Forestry Initiative® (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.

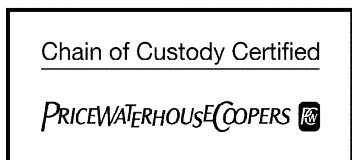
In our opinion, Chain of Custody process was suitably designed to provide reasonable assurance that the Requirements were met, in all material respects, as of November 7, 2011.

SCOPE

Multi-site chain of custody control systems and processes for the sale and distribution of pulp and paper at the CNG Pulp Division and paper at the Lindenmeyr Central, Lindenmeyr Munroe, Lindenmeyr Book Publishing Divisions, including the Lindenmeyr Munroe warehouse and store locations on the attached list.

PricewaterhouseCoopers LLP

PricewaterhouseCoopers LLP
Vancouver, British Columbia, Canada



Certificate No.

PwC-SFICOC-268

Date of Original Certification:

PwC-PEFC-268

January 10, 2008

Date of Current Certification:

December 21, 2011

Date Certification Expires:

January 9, 2013

Chain of Custody Certificate

PricewaterhouseCoopers certificates PwC-PEFC-268 and PwC-SFICOC-268 are issued to:

Central National-Gottesman, Inc.

Three Manhattanville Road, Purchase, New York, USA 10577

For the following Lindenmeyr Munroe warehouse and store locations:

1. Wallingford, CT (warehouse)	9. Albany, NY (warehouse)	17. Glendale, WI (warehouse)
2. Carol Stream, IL (warehouse)	10. Durham, NC (warehouse)	18. Moonachie, NJ (store)
3. Portland, ME (warehouse)	11. King of Prussia, PA (warehouse)	19. Beltsville, MD (store)
4. Odenton, MD (warehouse)	12. Hanover Township, PA (warehouse)	20. Richmond, VA (store)
5. Bellingham, MA (warehouse)	13. Mount Joy, PA (warehouse)	21. Springfield, VA (store)
6. Moonachie, NJ (warehouse)	14. Pittsburgh, PA (warehouse)	22. Virginia Beach, VA (store)
7. Manchester, NH (warehouse)	15. Pittsburgh, PA (store)	23. Williston, VT (warehouse)
8. Rochester, NY (warehouse)	16. Colonial Heights, VA (warehouse)	

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