

Fiber Sourcing Label Use Certificate

PricewaterhouseCoopers LLP has assessed whether the Fiber Sourcing Label Use process at

UP Paper LLC

402 West Elk Street, Manistique, MI 49854

is suitably designed to provide reasonable assurance that the requirements of the standards noted below (the Requirements) have been met, as of November 10, 2016.

SCOPE OF CERTIFICATION:

The fiber sourcing label use process at the paper manufacturing facility in Manistique, MI for the purchase of secondary fiber and for the production and sale of recycled paper.

Sustainable Forestry Initiative® (SFI®) 2015-2019 Fiber Sourcing Standard, Appendix 1: Certified Sourcing Label Rules

Management is responsible for ensuring the Fiber Sourcing Label Use 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.

Our assessment was conducted in accordance with the ISO 17021:2011 management system auditing standard and the ISO 17065:2012 process 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 Fiber Sourcing Label Use process was suitably designed to provide reasonable assurance that the Requirements were met, in all material respects, as of November 10, 2016.

PricewaterhouseCoopers LLP

PricewaterhouseCoopers LLP
Vancouver, Canada

Certificate No.
Date of Original Certification
Date of Current Certification
Date Certification Expires

PwC-SFIL-497
December 13, 2016
December 13, 2016
December 12, 2021

