



# Chain of Custody Certificate

This is to confirm that KPMG Performance Registrar Inc. has examined the procedures of

## J.D. Irving Ltd.

**300 Union Street, Saint John, New Brunswick E2L 4M3**

and determined that the Company maintains chain of custody and sales tracking systems which form a reasonable basis for: (1) tracking the source of wood fibre processed by these facilities, and (2) ensuring that the output from these facilities, which is claimed to be "SFI-certified", will not exceed the amount of wood fibre coming into these facilities from SFI certified woodlands operations\*. The Company's Chain of Custody system conforms in all material respects to the requirements of Section 3 - SFI Chain of Custody Standard.

This Chain of Custody System certification applies to the following:

- Manufacture of paper products by Irving Paper Limited, Saint John, New Brunswick mill.
- Manufacture of pulp products by Irving Pulp and Paper Limited's, Saint John, New Brunswick mill.
- Manufacture of hardwood lumber by J.D. Irving, Limited's Clair, New Brunswick and Veneer, New Brunswick sawmills.
- Manufacture of softwood lumber and residual wood products by J.D. Irving, Limited's Saint-Leonard, New Brunswick sawmill.
- Manufacture of tissue products by Irving Tissue Corporation's Dieppe, New Brunswick; Toronto, Ontario; and Fort Edward, New York mills.
- Manufacture of corrugating medium by Lake Utopia Paper's St. George, New Brunswick mill.

This chain of custody certification is given subject to the terms and conditions governing the use of this certificate as described in the agreement between KPMG Performance Registrar Inc. and the holder thereof. Chain of custody certification does not assure the regulatory compliance or continued conformance with the applicable standards by the certified woodlands operations from which wood fibre is obtained. \*SFI certified woodlands operations are those which are certified under the Sustainable Forestry Initiative (SFI®) standard.

Certificate No. PRI-SFI-COC-020  
Issue Date: February 8, 2007  
Revision Date: November 5, 2013  
Expiry Date: January 9, 2018



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