



Chain of Custody Certificate

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

Zellstoff Celgar Limited

PO Box 1000, 1921 Arrow Lakes Drive, Castlegar, British Columbia V1N 3H9

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 "PEFC-certified", will not exceed the amount of wood fibre coming into these facilities from PEFC certified woodlands operations*.

The Company's Chain of Custody system conforms in all material respects to the requirements of PEFC Annex 4: Chain of Custody of Forest Based Products – Requirements.

This Chain of Custody System certification applies to the following operations:

Pulp produced by the Zellstoff Celgar Ltd. pulp 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. *PEFC certified woodlands operations are those which are certified under one or more of the following standards: the CSA Z809 Sustainable Forest Management standard or the Sustainable Forestry Initiative (SFI®) standard.

Certificate No. 2451
Issue Date: 13 July 2006
Re-Registration Date: 12 July 2008
Expiry Date: 11 July 2011



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