

Fiber Sourcing Label Use Certificate

PricewaterhouseCoopers LLP has assessed whether the at Chain of Custody process at

UP Paper LLC

402 West Elk Street, Manistique MI U.S.A. 49854

meets the requirements of the standard noted below (the Requirements).

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

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.

Management is responsible for ensuring the Chain of Custody process meets the Requirements. Our responsibility is limited to assessing whether management has demonstrated that the Requirements were met. Our assessment was conducted in accordance with ISO 17021 and ISO 17065 conformity standards and, accordingly, included examining, on a sample basis, evidence supporting management's assertion that the Requirements were met.

A description of our responsibilities for the assessment of the management system is located at www.pwc.com/ca/certificate. The SFI standard can be found at www.sfiprogram.org.

Based on our assessment, the Chain of Custody process met the Requirements, in all material respects, as of December 1, 2021.

The validity of this certificate is subject to satisfactory annual maintenance assessments.

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|--------------------------------|--------------------------|
| Date of Original Certification | December 13, 2016 |
| Date of Current Certification | December 1, 2021 |
| Date Certification Expires | November 30, 2026 |

PricewaterhouseCoopers LLP

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The authority of this document may be verified at www.pwc.com/ca/certificate. Any unauthorized alteration, forgery or falsification of the content or appearance of this document is unlawful and offenders may be prosecuted to the fullest extent of the law.

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