



SFI Chain of Custody Certificate

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

J.D. Irving, Limited

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

and determined that the Company has conformed with:

the SFI 2022 Chain-of-Custody Standard (Section 4, SFI 2022 Standards and Rules)

Type of certificate:	Multisite - See following page(s) for details
Applied chain of custody method(s):	Credit
SFI Product Groups:	See following page(s) for details
Scope of Activities:	See following page(s) for details

This certificate is provided subject to applicable terms and conditions for its use in the agreement between KPMG Performance Registrar Inc. and the holder thereof. Certification does not assure regulatory compliance or continued conformance with the applicable standards by the holder.

Certificate Number: PRI-SFI-COC-020
Issue Date: February 8, 2007
Renewal Date: December 31, 2022
Expiry Date: December 30, 2027



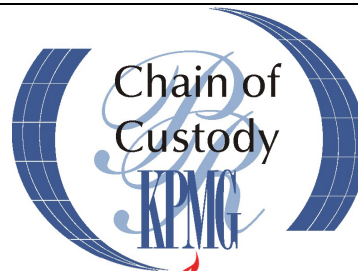
Shawn Ellsworth
President
KPMG Performance Registrar Inc.
Vancouver, B.C., Canada V7Y 1K3



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Site Name	Address	Scope of Activities	Applied chain of custody method	SFI Product Groups
Corporate office	300 Union Street, Saint John, New Brunswick E2L 4M3	Overall responsibility/authority for CoC procedures/processes Management of volume credit accounts (non-IT) Product sales (non-IT).	Credit	Irving Paper Ltd. – Newsprint paper Uncoated mechanical papers
Irving Paper Limited.	435 Bayside Drive, PO Box 1900, Saint John, New Brunswick E2L 4K9.	Receipt of chips and pulp Processing of chips and pulp into paper products Dispatch of finished paper products.	Credit	Irving Pulp and Paper, Limited – Bleached kraft pulp (NBSK and NBHK grades)
Irving Pulp & Paper, Limited	408 Mill Street, Saint John, New Brunswick E2M 3H1	Receipt of chips Processing of chips into pulp products Dispatch of finished pulp products.	Credit	Clair and Veneer Sawmills – Hardwood lumber Wood chips and residuals
Clair Sawmill	10-1st Avenue Industrielle Clair, New Brunswick E7A 2A7	Receipt of logs Processing of logs into lumber products Dispatch of finished lumber products, along with chips and residuals.	Credit	Saint-Leonard, Kedgwick and Truro Sawmills – Softwood lumber Wood chips and residuals
Veneer Sawmill	Route 17, P.O. Box 2189 Saint-Leonard, NB E7E 2M7	Receipt of logs Processing of logs into lumber products Dispatch of finished lumber products, along with chips and residuals.	Credit	Irving Consumer Products, Tissue Division – Tissue Parent Rolls Facial Tissue Bath Tissue Paper Towels Napkins
Irving Consumer Products, Tissue Division's Head Office	100 Midland Drive, Dieppe, NB E1A 6X4	IT administrative support and head office functions Management of IT volume credit accounts IT product sales.	Credit	Lake Utopia Paper – Corrugating medium
Irving Consumer Products, Tissue Division's Dieppe, NB Tissue mill	100 Dawson Ave, Dieppe, NB E1A 0C1	Receipt of tissue parent rolls Processing of tissue parent rolls into tissue products Dispatch of finished tissue products.	Credit	Grand River Pellets Limited – Wood pellets
Irving Consumer Products, Tissue Division's Toronto, ON Tissue mill	1551 Weston Rd. York, Ontario M6M 4Y4	Receipt of pulp and tissue parent rolls Processing of pulp into tissue parent rolls Processing of tissue parent rolls into tissue products Dispatch of finished tissue parent rolls and tissue products.	Credit	
Irving Consumer Products, Tissue Division's Fort Edward, NY Tissue mill	1 Eddy Street Fort Edward, NY 12828	Receipt of pulp and tissue parent rolls Processing of pulp into tissue parent rolls Processing of tissue parent rolls into tissue products Dispatch of finished tissue parent rolls and tissue products.	Credit	

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Site Name	Address	Scope of Activities	Applied chain of custody method	SFI Product Groups
Irving Consumer Products, Tissue Division's Saint John, NB Tissue mill	486 Mill St, Saint John, NB E2M 4M3	Receipt of pulp Processing of pulp into tissue parent rolls Dispatch of finished tissue parent rolls.	Credit	Irving Paper Ltd. – Newsprint paper Uncoated mechanical papers
Irving Consumer Products, Tissue Division's Macon, GA Tissue mill	1897 Allen Road, Macon, GA 31216	Receipt of pulp and tissue parent rolls Processing of pulp into tissue parent rolls Processing of tissue parent rolls into tissue products Dispatch of finished tissue products.	Credit	Irving Pulp and Paper, Limited – Bleached kraft pulp (NBSK and NBHK grades)
Lake Utopia Paper	600 Route 785, St. George, New Brunswick E5C 2K4	Receipt of wood chips and recycled paper Processing of chips and recycled paper into finished corrugating medium products Dispatch of finished corrugating medium products.	Credit	Clair and Veneer Sawmills – Hardwood lumber Wood chips and residuals
Saint-Leonard Sawmill	Route 17, P.O. Box 2189 Saint-Leonard, NB E7E 2M7	Receipt of logs Processing of logs into lumber products Dispatch of finished lumber products, along with chips and residuals.	Credit	Saint-Leonard, Kedgwick and Truro Sawmills – Softwood lumber Wood chips and residuals
Kedgwick Sawmill	8050 NB-17, Kedgwick Nord, NB E8B 1X2	Receipt of logs Processing of logs into lumber products Dispatch of finished lumber products, along with chips and residuals.	Credit	Irving Consumer Products, Tissue Division – Tissue Parent Rolls Facial Tissue Bath Tissue Paper Towels Napkins
Grand River Pellets Limited	75, Chemin de-la-Grande Riviere, Saint-Leonard, NB E7E 2M7	Receipt of shavings and sawdust Processing of shavings and sawdust into wood pellet products Dispatch of finished wood pellet products.	Credit	Lake Utopia Paper – Corrugating medium Grand River Pellets Limited – Wood pellets
Truro Sawmill	529 Valleydale Rd, Valley, NS B6L 2Y2	Receipt of logs Processing of logs into lumber products Dispatch of finished lumber products, along with chips and residuals.	Credit	

