

Chain of Custody Certificate

PricewaterhouseCoopers LLP has assessed whether the Chain of Custody process at

The Hibbert Company dba The Hibbert Group

400 Pennington Avenue, Trenton, NJ 08618

SCOPE OF CERTIFICATION:

The chain of custody process at the corporate center in Trenton, NJ and printing facilities in Trenton, NJ and Aurora, CO.

is suitably designed to provide reasonable assurance that the requirements of the standard noted below (the Requirements) have been met, as of February 24, 2014.

PEFC International Standard – Chain of Custody of Forest Based Products – Requirements (PEFC ST 2002:2013)

Management is responsible for ensuring the Chain of Custody process meets the Requirements. Our responsibility is limited to expressing an opinion as to whether the Requirements were met, based on our assessment. The PEFC standard can be found at www.pefc.org.

Our assessment was conducted in accordance with the ISO 17021:2011 management system 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 Chain of Custody process was suitably designed to provide reasonable assurance that the Requirements were met, in all material respects, as of February 24, 2014.

PricewaterhouseCoopers LLP

**PricewaterhouseCoopers LLP
Vancouver, Canada**



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

**PwC-PEFC-440
March 10, 2014
March 10, 2014
March 9, 2019**