

Chain of Custody

PricewaterhouseCoopers LLP has assessed whether the Chain of Custody process at

Pacific WoodTech Corporation

1850 Park Lane, Burlington, WA, 98233

is suitably designed to provide reasonable assurance that the requirements of the standard(s) noted below (the Requirements) have been met, as of February 13, 2013.

PEFC International Standard – Chain of Custody of Forest Based Products – Requirements (PEFC ST 2002:2010)

Sustainable Forestry Initiative® (SFI) Chain of Custody Standard [January 2010]

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 SFI standard can be found at www.sfiprogram.org. 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 13, 2013.

PricewaterhouseCoopers LLP

**PricewaterhouseCoopers LLP
Vancouver, Canada**

Certificate No.

PwC-SFICoC-266

PwC-PEFC-266

Date of Original Certification

February 10, 2010

Date of Current Certification

May 14, 2013

Date Certification Expires

May 13, 2018

SCOPE OF CERTIFICATION:

Chain of custody system and processes at the Burlington, WA engineered wood products manufacturing facility.



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