

Certificate SGS-COC-004714
CA08/54971



The management system of

Inter-World Paper Overseas Ltd.

10825 Yonge Street, Suite 205,
Richmond Hill, Ontario, L4C 3E3
Canada



has been assessed and its products certified as meeting the requirements of

Chain-of-Custody

The company was assessed against the following standards:

FSC-STD-40-004 (V2-0) FSC Standard for Chain of Custody Certification

For those products detailed in the attached schedule and derived from a

Well managed forest

This certificate is valid from 28 May 2008 until 27 May 2013
Issue 1. Certified since May 2008

SGS Ref # CA08/54971

Authorised by

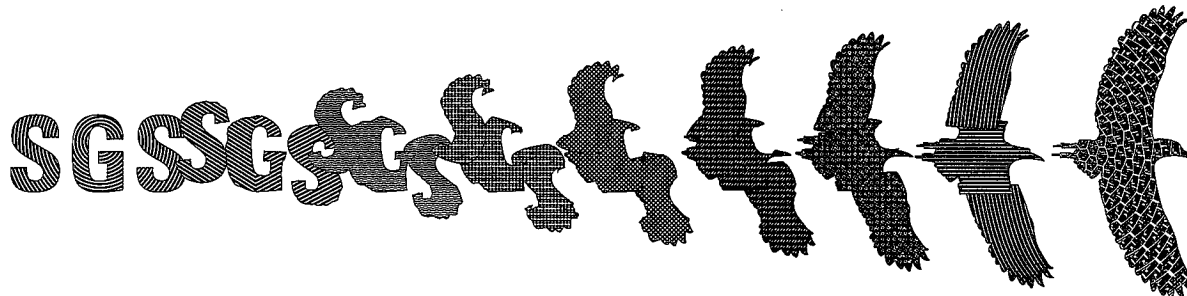
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PO Box 82582 Southdale 2135, 58 Melvill Street Booysens Johannesburg 2091 South Africa
t +27 (0) 11 681-2537 f +27 (0) 11 681-2543 www.sgs.com/qualifor

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FSC-ACC-015

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CA08/54971, continued

SGS

Inter-World Paper Overseas Ltd.

Chain-of-Custody



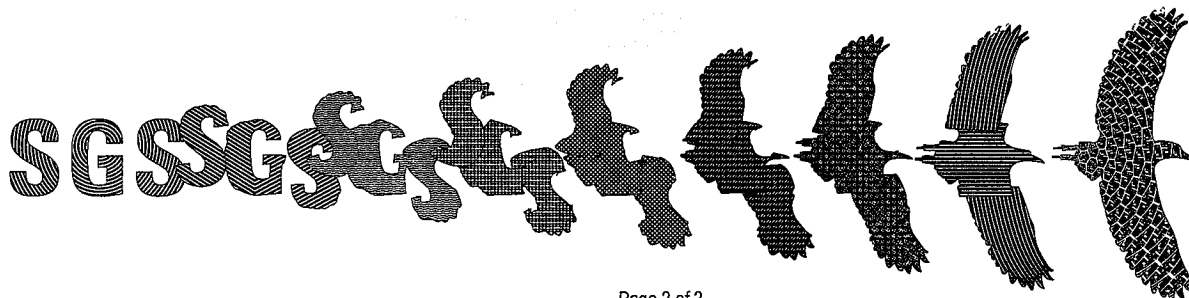
Issue 1

Detailed scope

Purchase of fine printing papers: storage, (transfer system) shipping and sale of fine printing papers.



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