

Certificate of Registration

PricewaterhouseCoopers LLP has assessed whether the Label Use and Fiber Sourcing process at

States Industries

29545 Enid Road East, PO Box 7037, Eugene, OR 97401, U.S.A.

is suitably designed to provide reasonable assurance that the requirements of the standards noted below (the Requirements) have been met, as of January 7, 2008.

Sustainable Forestry Initiative® (SFI) Program: Annex 1 - Label Use and Fiber Sourcing Requirements [June 15, 2006 Edition]

Management is responsible for ensuring the Label Use and Fiber Sourcing 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® Annex 1 standard can be found at www.sfiprogram.org.

Our assessment was conducted in accordance with the ISO 19011:2002 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 Label Use and Fiber Sourcing process was suitably designed to provide reasonable assurance that the Requirements were met, in all material respects, as of January 7, 2008.

Scope:

Fiber sourcing, physical separation and label use system for the Eugene, Oregon and Mocksville, North Carolina facilities

PricewaterhouseCoopers LLP

PricewaterhouseCoopers LLP
Vancouver, British Columbia, Canada
April 16, 2008



Certificate No.	PwC-SFIL-246
Date of Original Certification:	August 27, 2003
Date of Current Certification:	April 16, 2008
Date Certification Expires:	December 13, 2011

