

PEFC/SFI CERTIFICATION POLICY STATEMENT

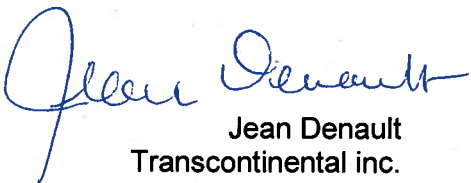
Transcontinental inc. is continuing its efforts to bring accountability to its procurement policies by seeking PEFC/SFI certification (PEFC Annex 4: Chain of Custody for forest based products - requirement standard October 27, 2006 and SFI Annex 2: Chain of Custody Standard). Achieving certification requires that all members of our procurement, warehousing and sales teams establish and maintain a strict set of policies and procedures to maintain the integrity of our supply chain. Compliance to the PEFC/SFI chain of custody program is governed by an accreditation process that also includes verification by an independent auditor.

Management at Transcontinental inc. has agreed to adhere to the following principles:

- Seek out respected manufacturers of PEFC/SFI certified products to add to our current product lineup
- Establish procurement policies that will ensure the supply of certified products
- Develop and implement internal procedures and systems (receiving, shipping, warehousing, sales and information technology) that will maintain the integrity of the certified products
- Submit to periodic internal and external audits of our procedures and systems to improve ourselves and ensure we are adhering to our chain of custody commitment
- Dedication to continuously improve the processes and our decision making procedures
- Train and support our personnel as they work towards meeting the PEFC/SFI requirements

Achieving the goal of PEFC/SFI certification will allow us to deliver an improved value proposal to our customers while improving our overall sales and operational effectiveness.

Corporate Vice President,
Procurement and Technology



Jean Denault
Transcontinental inc.

January 12, 2009