

Chain of Custody Certificate

PricewaterhouseCoopers LLP has assessed whether the Chain of Custody process at

Lightning Source Inc.

1246 Heil Quaker Blvd., La Vergne, TN USA 37086

is suitably designed to provide reasonable assurance that the requirements of the standards noted below (the Requirements) have been met, as of April 26, 2011.

Sustainable Forestry Initiative® (SFI) Chain of Custody Standard [January 2010] Programme for the Endorsement of Forest Certification (PEFC) Annex 4: Chain of Custody of Forest Based Products - Requirements [June 2005]

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 Annex 4 standard can be found at www.pefc.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.

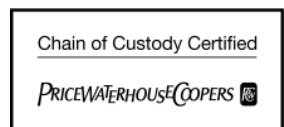
In our opinion, Chain of Custody process was suitably designed to provide reasonable assurance that the Requirements were met, in all material respects, as of April 26, 2011.

SCOPE

The Chain of Custody processes for printed matter at the La Vergne, TN central office and the printing facilities in La Vergne, TN, Allentown, PA and Milton Keynes, UK.

PricewaterhouseCoopers LLP

PricewaterhouseCoopers LLP
Vancouver, British Columbia, Canada



Certificate No.

PwC-SFICOC-345

PwC-PEFC-345

Date of Original Certification:

April 1, 2010

Date of Current Certification:

July 15, 2011

Date Certification Expires:

March 31, 2015

