



December 11, 2017

**RE: Roseburg Forest Products Co. – U.S. Manufacturing**

To Whom It May Concern:

Thank you for your interest in products manufactured by Roseburg Forest Products Co. ("Roseburg").

This letter serves to certify the origin of all Roseburg manufactured products. We conduct all of our manufacturing operations in the United States, with manufacturing facilities located in the states of Oregon, California, Montana, Mississippi and Louisiana.

Using domestic and imported raw materials, Roseburg's products undergo substantial transformation through a multi-step, quality-controlled manufacturing process. Accordingly, our products qualify as domestic products under the American Recovery and Reinvestment Act of 2009.

Should you have any questions, please feel free to contact Roseburg at the office below.

Very truly yours,

**ROSEBURG FOREST PRODUCTS CO.**

Stuart W. Gray  
Senior Vice President, General Counsel & Corporate Secretary