

Chain of Custody

PricewaterhouseCoopers LLP has assessed whether the Chain of Custody process at

Pinnacle Renewable Energy Inc.

8545 Willow Cale Road, Prince George, B.C., V2N 6Z9

is suitably designed to provide limited assurance that the requirements of the standard noted below (the Requirements) have been met, as of April 17, 2019.

PEFC™ International Standard – Chain of Custody of Forest Based Products – Requirements (PEFC ST 2002:2013)

SCOPE OF CERTIFICATION:

The multi-site Chain of Custody process for wood pellet production at the Central Office in Prince George, B.C. and the facilities listed in Appendix A.

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 PEFC standard can be found at www.pefc.org.

Our assessment was conducted in accordance with the ISO 17021 and ISO 17065 auditing standards, 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 limited assurance with respect to the information examined. We believe our work provides a reasonable basis for our opinion.

In our opinion, the Chain of Custody process was suitably designed to provide limited assurance that the Requirements were met, in all material respects, as of April 17, 2019.



PricewaterhouseCoopers LLP

**PricewaterhouseCoopers LLP
Vancouver, Canada**

Certificate No.	PwC-PEFC-495
Date of Original Certification	July 9, 2014
Date of Current Certification	July 7, 2019
Date Certification Expires	July 7, 2024



Appendix A

Pinnacle Renewable Energy Inc.

The facilities listed below are included in the scope of certification.

Facility	Products
Pinnacle Renewable Energy Inc. Armstrong Division 3480 Pleasant Valley Road, Armstrong, B.C	Wood Pellets
Pinnacle Renewable Energy Inc. Burns Lake Division 22975 Highway 16 East, Burns Lake, B.C.	Wood Pellets
Pinnacle Renewable Energy Inc. Entwistle Division 71317 Twp. Rd.534 Entwistle, AB	Wood Pellets
Houston Pellet Limited Partnership 1Km North Road, Houston, B.C.	Wood Pellets
Lavington Pellet Limited Partnership 9900 School Road, Coldstream, B.C.	Wood Pellets
Pinnacle Renewable Energy Inc. Meadowbank Division 41880 Highway 97 North, Strathnaver, B.C.	Wood Pellets
Pinnacle Renewable Energy Inc. Smithers Division 1723 Dahlie Road PO Box 699 Smithers, B.C.	Wood Pellets
Pinnacle Renewable Energy Inc. Williams Lake Division 1160 S Lakeside Drive, Williams Lake, B.C.	Wood Pellets
Westervelt Pellets 1 LLC 6777 AL-17, Aliceville, AL, USA	Wood Pellets
Westview Terminals 25 Waterfront, Prince Rupert, B.C.	Wood Pellets



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