

Registrar's Report

To the Board of Directors and Management of Kruger inc.

We have audited management's assertion, set out in the attached letter, that Kruger inc.'s Wayagamack, Trois-Rivières, and Brompton mills and the Montreal head office (the "Operations") have met the requirements of the PricewaterhouseCoopers Independent Chain of Custody Standard™:2005 (the "Standard") as of February 9, 2007. Management is responsible for ensuring the Operations meet the requirements of the Standard. Our responsibility is to express an opinion on management's assertion that the Operations met the requirements of the Standard, based on our audit. The PwC-ICoC™:2005 Standard can be found at www.pwc.com/forestry/icoc.

The potential effectiveness of specific Chain of Custody control procedures at the Operations is subject to inherent limitations and, accordingly, errors or fraud may occur and not be detected. Furthermore, our tests of the operating effectiveness of the specific controls were as of February 16, 2007 and therefore the projection of any conclusions, based on our findings, to future periods is subject to the risk that changes may alter the validity of such conclusions.

Our audit was completed in accordance with the *International Standard on Assurance Engagements (ISAE) 3000* developed by the International Federation of Accountants and, accordingly, included examining, on a sample basis, evidence supporting management's assertion that the facilities met the requirements of the Standard, 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 management system and control procedures examined. We believe our examination provides a reasonable basis for our opinion.

In our opinion, the management system and control procedures for the Operations were suitably designed to provide reasonable assurance that the requirements of the Standard were met, in all material respects, and that the management system and control procedures operated effectively as of February 9, 2007.

PricewaterhouseCoopers LLP

PricewaterhouseCoopers LLP
Vancouver, British Columbia, Canada
February 20, 2007

Certificate #: PwC-ICoC-214