



## Reporting Concerns Hotlines

Clearwater Paper provides Hotlines, described below, to assure that all employees and the general public have an opportunity to report any suspected breach of established policies and procedures. Anonymity of reporting parties will be respected, and all reports will be fully investigated.

### **Corporate Conduct, Ethics and General Hotline**

1.888.690.3859

Clearwater Paper's [Code of Conduct and Ethics Policy](#) outlines Clearwater Paper's policies on specific issues related to business conduct and ethics. It reaffirms our continuing commitment to integrity as our way of doing business. If questions regarding the application of the Code of Conduct arise, or if an employee learns of or suspects any illegal or unethical conduct or any other violations of this Code, the employee should discuss the issue with his or her supervisor. An employee may also contact a representative of the Human Resources Department or the Legal Department. If the employee feels that such a discussion would be inappropriate, if the employee is still concerned after speaking with any of the individuals named above, or if the employee wishes to remain anonymous and without fear of retribution or retaliation, then the employee is encouraged to use the Corporate Conduct, Ethics and General Hotline at 1.888.690.3859. Employees may also make a report using the confidential site of Compliance and Ethics: <http://clearwatercompliance.silentwhistle.com>.

### **Questionable Accounting and Auditing Hotline**

1.877.780.9371

The Audit Committee of Clearwater Paper's Board of Directors has established procedures to accommodate complaints and concerns about Clearwater Paper's accounting, internal controls and auditing matters, including by employees who are entitled to confidential and anonymous treatment. These procedures ([Procedures for Reporting of Questionable Accounting Auditing Matters](#)) provide for a toll-free number to a third party hot-line service, which will interview the caller and deliver a written report directly to the Chair of the Audit Committee. If the complaint pertains to accounting, internal controls or auditing matters, the Chair of the Audit Committee will undertake an investigation of the complaint and make recommendations to management regarding any corrective action that should be taken. In conducting the investigation, the Chair of the Audit Committee will determine whether the investigation should include the entire Audit Committee and whether the investigation should be conducted by internal Clearwater Paper personnel or by outside advisors. The Clearwater Paper hotline number is 1.877.780.9371. Employees and vendors may also make a report using the confidential site of Sarbanes-Oxley: <http://clearwatersox.silentwhistle.com>.