

REPORTING CONCERNS HOTLINES AND POLICY

We are committed to a culture of transparency and expect our employees, directors and officers (referred to together as “**Employees**”) and our suppliers, vendors, contractors, consultants, third-party representatives, business partners (“**Suppliers**”) and the general public to promptly report potential violations of our policies or other misconduct. Anonymity of any reporting party will be respected. All reports will be fully investigated.

General Hotline 1-888-690-3859

Our Code of Business Conduct and Ethics outlines our policy on specific activities related to business conduct and ethics by our Employees. Our Supplier Code of Conduct outlines similar policies for our Suppliers. Both policies reaffirm our continuing commitment to integrity as our way of doing business. If questions regarding the application of either Code or any other established policy arise, or if an Employee learns of or suspects any violation of either Code or other misconduct, 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. Suppliers should discuss the issue with their Clearwater Paper business relationship manager. If the reporting party feels that such a discussion would be inappropriate, if the reporting party is still concerned after speaking with any of the individuals named above, or if the reporting party wishes to remain anonymous, then they are encouraged to contact our ethics hotline at 1.888.690.3859.

Reports may also be made by Employees, Suppliers or the general public using our confidential compliance and ethics reporting site at <https://clearwatercompliance.alertline.com/gcs/welcome>.

Questionable Accounting and Auditing Hotline 1-877-780-9371

Our Audit Committee has established procedures to manage complaints and concerns received by a reporting party regarding Clearwater Paper's accounting, internal controls and auditing matters. These procedures are outlined in our Procedures for Reporting of Questionable Accounting Auditing Matters Policy. In summary, if a reporting party contacts our accounting and auditing hotline, the caller will be interviewed, and a written report will be delivered 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.

Employees, Suppliers or the general public may also make a report using our confidential reporting site at <https://clearwatersox.alertline.com/gcs/welcome>.

No Retaliation

Any person may report potential misconduct to us pursuant to the procedures provided herein without fear of retaliation of any kind. We will not discharge, demote, suspend, threaten, harass or in any manner discriminate or tolerate discrimination based upon an Employee or Supplier's good faith reporting of potential misconduct.