

**POTLATCHDELTA CORPORATION**  
**AUDIT COMMITTEE**  
**Audit and Non-Audit Services Pre-Approval Policy**

**Principles**

The Audit Committee (the “Committee”) of the Board of Directors of PotlatchDeltic Corporation (the “Company”) is responsible for the appointment, compensation and oversight of the work of the independent auditor. As part of this responsibility and in compliance with applicable laws, regulations and listing standards, the Audit Committee will pre-approve the services performed by the independent auditor in accordance with this Audit and Non-Audit Services Pre-Approval Policy (the “Policy”). The independent auditor has reviewed this Policy and believes that this policy will not adversely affect its independence.

The Committee will annually review and pre-approve the audit and non-audit services to be performed by the independent auditor in order to assure that the provision of such services does not impair the independent auditor’s independence. Unless a type of service to be provided by the independent auditor has received general pre-approval, it will require specific pre-approval by the Committee. Any proposed services exceeding pre-approved cost levels will require specific pre-approval by the Committee.

**Procedures**

The pre-approval by the Committee of audit, audit-related, tax and all other services to be performed by the independent auditor will be in a format following the specimen set forth in Appendix A. The term of any pre-approval is from the date of pre-approval until the conclusion of the following fiscal year, unless the Committee specifically provides for a different period. The Committee may periodically revise the list of pre-approved services, based on subsequent determinations.

Requests or applications to provide services that require separate approval by the Committee will be submitted to the Committee by the independent auditor and must include a statement as to whether, in the auditor’s view, the request or application is consistent with the rules of the Securities and Exchange Commission (“SEC”) and other regulatory bodies regarding auditor independence.

The independent auditor will work with the Company and the Committee to ensure that all audit and non-audit services provided to the Company have been approved by the Committee.

The independent auditor is responsible for cost-effectively providing audit services and shall work with the Company’s management to jointly manage a process for collecting and reporting audit fees billed by the independent auditor to the Company each year.

## **Audit Services**

Audit services include the annual financial statement audit (including required quarterly reviews) and other procedures required to be performed by the independent auditor to be able to form an opinion on the Company's financial statements. These other procedures include information systems test work and procedural review and testing performed in order to understand and place reliance on the systems of internal control, and consultations relating to the audit or quarterly reviews. Audit services also include the annual audit of internal control over financial reporting.

The terms and fees of the annual audit engagements will be subject to the specific pre-approval of the Committee. The Committee will approve, if necessary, any changes in terms, conditions and fees resulting from changes in audit scope, or other material matters that may subsequently arise.

The Committee may also grant pre-approval for other audit services, which are those services that only the independent auditor could reasonably provide.

## **Audit-Related Services**

Audit-related services are assurance and related services that are reasonably related to the performance of the audit or review of the Company's financial statements and are traditionally performed by the independent auditor. The Committee will pre-approve the provision of audit-related services that do not impair the independence of the auditor.

## **Tax Services**

The Committee believes that the independent auditor can provide tax services to the Company such as tax compliance, tax planning and tax advice without impairing the auditor's independence. The Committee, however, will approve the provision of such services to the Company for any given fiscal period after it determines that such services can be provided without impairing the auditor's independence.

## **All Other Services**

In addition to the services described above, the Committee may grant pre-approval to those permissible non-audit services (classified as all other services) that it believes are routine and recurring services, and that would not impair the independence of the auditor.

## **Prohibited Non-Audit Services**

Regulations prohibit the following non-audit services from being provided by the independent auditor:

- Bookkeeping or other services related to the accounting records or financial statements of the audit client;

- Financial information systems design and implementation;
- Appraisal or valuation services, fairness opinions or contribution-in-kind reports;
- Actuarial services;
- Internal audit outsourcing services;
- Management functions;
- Human resources;
- Broker-dealer, investment advisor or investment banking services;
- Legal services; and
- Expert services unrelated to the audit.

The regulatory rules and relevant guidance should be consulted to determine the precise definitions of these services and the applicability of exceptions to certain of these prohibitions. The Committee will not approve any prohibited non-audit service.

### **Pre-Approved Fee Levels**

Pre-approved fee levels for all services to be provided by the independent auditor will be established periodically by the Committee. Any proposed services exceeding those pre-approved levels will require specific pre-approval by the Committee.

### **Supporting Documentation**

With respect to each proposed pre-approved service, the independent auditor will provide detailed back-up documentation to the Committee regarding the specific services to be provided prior to the pre-approval authorization, or alternatively, provide a formal engagement letter for review and approval by the Committee.

### **Delegation of Authority**

The Committee may delegate pre-approval authority to one or more of its members. The member or members to whom such authority has been delegated shall report any pre-approval decisions to the Committee at its next meeting. To ensure prompt handling of unexpected matters, the Committee delegates to the Chair of the Committee the authority to amend or modify the list of approved permissible non-audit services and fees. The Chair will report action taken to the Committee at its next meeting.

Form of  
PotlatchDeltic Corporation  
Audit Committee  
Pre-Approved Fees for Services

<b>Services</b>	<b>Fees</b>
<b>Audit</b>	
Integrated audit and quarterly reviews	\$
Other audit services	\$
<b>Audit-Related Fees</b>	
Employee benefit plan audits	\$
11-K filings	\$
Other audit-related services	\$
<b>Tax</b>	
U.S. federal, state and local tax compliance	\$
<b>All Other Services</b>	
To be specified	\$
Total	\$