Form 5500

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Annual Return/Report of Employee Benefit Plan

This form is required to be filed for employee benefit plans under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and sections 6047(e), and 6058(a) of the Internal Revenue Code (the Code).

▶ **Complete all entries in accordance with the instructions to the Form 5500.**

OMB Nos. 1210-0110
1210-0089

2009

This Form is Open to Public Inspection

Part I Annual Report Identification Information

For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009

A This return/report is for:
- [ ] a multiemployer plan;
- [ ] a multiple-employer plan; or
- [X] a single-employer plan;
- [ ] a DFE (specify) ____

B This return/report is:
- [ ] the first return/report;
- [ ] the final return/report;
- [ ] an amended return/report;
- [ ] a short plan year return/report (less than 12 months).

C If the plan is a collectively-bargained plan, check here. . . . . ▶ [ ]

D Check box if filing under:
- [X] Form 5558;
- [ ] automatic extension;
- [ ] the DFVC program;
- [ ] special extension (enter description)

Part II Basic Plan Information—enter all requested information

1a Name of plan
SCA TISSUE HOURLY PENSION PLAN

1b Three-digit plan number (PN) ▶ 003

1c Effective date of plan 09/01/2001

2a Plan sponsor's name and address (employer, if for a single-employer plan)
(Address should include room or suite no.)
SCA AMERICAS, INC.

2929 ARCH STREET
PHILADELPHIA, PA 19104-2858

CIRA CENTRE, SUITE 2600
PHILADELPHIA, PA 19104-2858

2b Employer Identification Number (EIN)
23-3061590

2c Sponsor's telephone number

2d Business code (see instructions)
322100

Caution: A penalty for the late or incomplete filing of this return/report will be assessed unless reasonable cause is established.

Under penalties of perjury and other penalties set forth in the instructions, I declare that I have examined this return/report, including accompanying schedules, statements and attachments, as well as the electronic version of this return/report, and to the best of my knowledge and belief, it is true, correct, and complete.

SIGN HERE	Filed with authorized/valid electronic signature.	10/13/2010	THOMAS PEZICK
	Signature of plan administrator	Date	Enter name of individual signing as plan administrator
SIGN HERE	Filed with authorized/valid electronic signature.	10/13/2010	THOMAS PEZICK
	Signature of employer/plan sponsor	Date	Enter name of individual signing as employer or plan sponsor
SIGN HERE			
	Signature of DFE	Date	Enter name of individual signing as DFE

3a Plan administrator's name and address (if same as plan sponsor, enter "Same")
SCA AMERICAS, INC.

2929 ARCH STREET
PHILADELPHIA, PA 19104-2858

3b Administrator's EIN
23-3061590

3c Administrator's telephone number

4 If the name and/or EIN of the plan sponsor has changed since the last return/report filed for this plan, enter the name, EIN and the plan number from the last return/report:
a Sponsor's name

4b EIN

4c PN

5	Total number of participants at the beginning of the plan year	**5**	134
6	Number of participants as of the end of the plan year (welfare plans complete only lines **6a, 6b, 6c,** and **6d**).		
a	Active participants	**6a**	5
b	Retired or separated participants receiving benefits	**6b**	33
c	Other retired or separated participants entitled to future benefits	**6c**	91
d	Subtotal. Add lines **6a**, **6b**, and **6c**	**6d**	129
e	Deceased participants whose beneficiaries are receiving or are entitled to receive benefits	**6e**	2
f	Total. Add lines **6d** and **6e**	**6f**	131
g	Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item)	**6g**	
h	Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested	**6h**	0
7	Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item)	**7**	

8a If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristic Codes in the instructions:
1B 1G 1I 3H

b If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristic Codes in the instructions:

9a Plan funding arrangement (check all that apply)

(1)	X	Insurance
(2)		Code section 412(e)(3) insurance contracts
(3)	X	Trust
(4)		General assets of the sponsor

9b Plan benefit arrangement (check all that apply)

(1)	X	Insurance
(2)		Code section 412(e)(3) insurance contracts
(3)	X	Trust
(4)		General assets of the sponsor

10 Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)

a Pension Schedules

(1)	X	**R** (Retirement Plan Information)
(2)		**MB** (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary
(3)	X	**SB** (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary

b General Schedules

(1)	X		**H** (Financial Information)
(2)			**I** (Financial Information – Small Plan)
(3)	X	1	**A** (Insurance Information)
(4)	X		**C** (Service Provider Information)
(5)	X		**D** (DFE/Participating Plan Information)
(6)			**G** (Financial Transaction Schedules)

SCHEDULE A (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Insurance Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

▶ **File as an attachment to Form 5500.**

▶ Insurance companies are required to provide the information pursuant to ERISA section 103(a)(2).

OMB No. 1210-0110

2009

This Form is Open to Public Inspection

For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009

A Name of plan
SCA TISSUE HOURLY PENSION PLAN

B Three-digit plan number (PN) ▶ 003

C Plan sponsor's name as shown on line 2a of Form 5500.
SCA AMERICAS, INC.

D Employer Identification Number (EIN)
23-3061590

Part I **Information Concerning Insurance Contract Coverage, Fees, and Commissions** Provide information for each contract on a separate Schedule A. Individual contracts grouped as a unit in Parts II and III can be reported on a single Schedule A.

1 Coverage Information:

(a) Name of insurance carrier
PRINCIPAL LIFE INSURANCE COMPANY

(b) EIN	(c) NAIC code	(d) Contract or identification number	(e) Approximate number of persons covered at end of policy or contract year	Policy or contract year	
				(f) From	(g) To
42-0127290	61271	5-18911	131	01/01/2009	12/31/2009

2 Insurance fee and commission information. Enter the total fees and total commissions paid. List in item 3 the agents, brokers, and other persons in descending order of the amount paid.

(a) Total amount of commissions paid	(b) Total amount of fees paid
0	0

3 Persons receiving commissions and fees. (Complete as many entries as needed to report all persons).

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		(e) Organization code
	(c) Amount	(d) Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

(a) Name and address of the agent, broker, or other person to whom commissions or fees were paid

(b) Amount of sales and base commissions paid	Fees and other commissions paid		**(e)** Organization code
	(c) Amount	**(d)** Purpose	

Part II Investment and Annuity Contract Information

Where individual contracts are provided, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

4	Current value of plan's interest under this contract in the general account at year end	**4**	
5	Current value of plan's interest under this contract in separate accounts at year end	**5**	0

6 Contracts With Allocated Funds:

a State the basis of premium rates ▶

b	Premiums paid to carrier	**6b**	
c	Premiums due but unpaid at the end of the year	**6c**	
d	If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, enter amount.	**6d**	

Specify nature of costs ▶

e Type of contract: (1) ☐ individual policies (2) ☐ group deferred annuity

(3) ☐ other (specify) ▶

f If contract purchased, in whole or in part, to distribute benefits from a terminating plan check here ▶ ☐

7 Contracts With Unallocated Funds (Do not include portions of these contracts maintained in separate accounts)

a Type of contract: (1) ☐ deposit administration (2) ☐ immediate participation guarantee

(3) ☐ guaranteed investment (4) ☐ other ▶

b	Balance at the end of the previous year			**7b**	
c	Additions: (1) Contributions deposited during the year	**7c(1)**			
	(2) Dividends and credits	**7c(2)**			
	(3) Interest credited during the year	**7c(3)**			
	(4) Transferred from separate account	**7c(4)**			
	(5) Other (specify below)	**7c(5)**			
	▶				
	(6) Total additions			**7c(6)**	
d	Total of balance and additions (add **b** and **c(6)**)			**7d**	
e	Deductions:				
	(1) Disbursed from fund to pay benefits or purchase annuities during year	**7e(1)**			
	(2) Administration charge made by carrier	**7e(2)**			
	(3) Transferred to separate account	**7e(3)**			
	(4) Other (specify below)	**7e(4)**			
	▶				
	(5) Total deductions			**7e(5)**	
f	Balance at the end of the current year (subtract **e(5)** from **d**)			**7f**	

Part III Welfare Benefit Contract Information

If more than one contract covers the same group of employees of the same employer(s) or members of the same employee organization(s), the information may be combined for reporting purposes if such contracts are experience-rated as a unit. Where contracts cover individual employees, the entire group of such individual contracts with each carrier may be treated as a unit for purposes of this report.

8 Benefit and contract type (check all applicable boxes)

a ☐ Health (other than dental or vision) **b** ☐ Dental **c** ☐ Vision **d** ☐ Life insurance
e ☐ Temporary disability (accident and sickness) **f** ☐ Long-term disability **g** ☐ Supplemental unemployment **h** ☐ Prescription drug
i ☐ Stop loss (large deductible) **j** ☐ HMO contract **k** ☐ PPO contract **l** ☐ Indemnity contract
m ☐ Other (specify) ▶

9 Experience-rated contracts:				
a Premiums: (1) Amount received	**9a(1)**			
(2) Increase (decrease) in amount due but unpaid	**9a(2)**			
(3) Increase (decrease) in unearned premium reserve	**9a(3)**			
(4) Earned (**(1)** + **(2)** - **(3)**)			**9a(4)**	
b Benefit charges (1) Claims paid	**9b(1)**			
(2) Increase (decrease) in claim reserves	**9b(2)**			
(3) Incurred claims (add **(1)** and **(2)**)			**9b(3)**	
(4) Claims charged			**9b(4)**	
c Remainder of premium: (1) Retention charges (on an accrual basis) --				
(A) Commissions	**9c(1)(A)**			
(B) Administrative service or other fees	**9c(1)(B)**			
(C) Other specific acquisition costs	**9c(1)(C)**			
(D) Other expenses	**9c(1)(D)**			
(E) Taxes	**9c(1)(E)**			
(F) Charges for risks or other contingencies	**9c(1)(F)**			
(G) Other retention charges	**9c(1)(G)**			
(H) Total retention			**9c(1)(H)**	
(2) Dividends or retroactive rate refunds. (These amounts were ☐ paid in cash, or ☐ credited.)			**9c(2)**	
d Status of policyholder reserves at end of year: (1) Amount held to provide benefits after retirement			**9d(1)**	
(2) Claim reserves			**9d(2)**	
(3) Other reserves			**9d(3)**	
e Dividends or retroactive rate refunds due. (Do not include amount entered in **c(2)**.)			**9e**	
10 Nonexperience-rated contracts:				
a Total premiums or subscription charges paid to carrier			**10a**	
b If the carrier, service, or other organization incurred any specific costs in connection with the acquisition or retention of the contract or policy, other than reported in Part I, item 2 above, report amount.			**10b**	

Specify nature of costs ▶

Part IV Provision of Information

11 Did the insurance company fail to provide any information necessary to complete Schedule A? ☐ Yes ☐ No

12 If the answer to line 11 is "Yes," specify the information not provided. ▶

SCHEDULE SB (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan Actuarial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500 or 5500-SF.**

OMB No. 1210-0110

2009

This Form is Open to Public Inspection

For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of $1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan
SCA TISSUE HOURLY PENSION PLAN

B Three-digit plan number (PN) ▶ 003

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF
SCA AMERICAS, INC.

D Employer Identification Number (EIN)
23-3061590

E Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [ ] 100 or fewer [X] 101-500 [ ] More than 500

Part I Basic Information

1 Enter the valuation date: Month 01 Day 01 Year 2009

2 Assets:

a	Market value	**2a**	1183378
b	Actuarial value	**2b**	1301716

3 Funding target/participant count breakdown

			(1) Number of participants	**(2)** Funding Target
a	For retired participants and beneficiaries receiving payment	**3a**	33	308619
b	For terminated vested participants	**3b**	46	257569
c	For active participants:			
	(1) Non-vested benefits	**3c(1)**		0
	(2) Vested benefits	**3c(2)**		820609
	(3) Total active	**3c(3)**	53	820609
d	Total	**3d**	132	1386797

4 If the plan is at-risk, check the box and complete items (a) and (b) [ ]

a	Funding target disregarding prescribed at-risk assumptions	**4a**	
b	Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor	**4b**	
5	Effective interest rate	**5**	8.07 %
6	Target normal cost	**6**	40000

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE

Signature of actuary
J. STEVEN PAK

Date
08-05793

Type or print name of actuary
TOWERS WATSON DELAWARE, INC.

Most recent enrollment number
215-246-7800

Firm name

Telephone number (including area code)

1500 MARKET STREET
PHILADELPHIA, PA 19102-4790

Address of the firm

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions [ ]

Part II Beginning of year carryover and prefunding balances

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (Item 13 from prior year)	215000	0
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)	0	0
9	Amount remaining (Item 7 minus item 8)	215000	0
10	Interest on item 9 using prior year's actual return of -24.54 %	-52761	
11	Prior year's excess contributions to be added to prefunding balance:		
	a Excess contributions (Item 38 from prior year)		0
	b Interest on (a) using prior year's effective rate of 6.12 %		0
	c Total available at beginning of current plan year to add to prefunding balance		0
	d Portion of (c) to be added to prefunding balance		0
12	Reduction in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (item 9 + item 10 + item 11d – item 12)	162239	0

Part III Funding percentages

14	Funding target attainment percentage	14	82.17 %
15	Adjusted funding target attainment percentage	15	82.16 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	92.93 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and liquidity shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
09/28/2009	86500				
			Totals ► 18(b)	86500	18(c) 0

19 Discounted employer contributions – see instructions for small plan with a valuation date after the beginning of the year:

a Contributions allocated toward unpaid minimum required contribution from prior years.	19a	
b Contributions made to avoid restrictions adjusted to valuation date	19b	
c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	81662

20 Quarterly contributions and liquidity shortfalls:

a Did the plan have a "funding shortfall" for the prior year? [X] Yes [ ] No

b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? [X] Yes [ ] No

c If 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of Quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

Part V Assumptions used to determine funding target and target normal cost

21 Discount rate:

a Segment rates:

1st segment: %	2nd segment: %	3rd segment: %	[X] N/A, full yield curve used

b Applicable month (enter code) — **21b**: 2

22 Weighted average retirement age — **22**: 65

23 Mortality table(s) (see instructions) [ ] Prescribed - combined [X] Prescribed - separate [ ] Substitute

Part VI Miscellaneous items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. [ ] Yes [X] No

25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. [X] Yes [ ] No

26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. [X] Yes [ ] No

27 If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment	**27**	

Part VII Reconciliation of unpaid minimum required contributions for prior years

28 Unpaid minimum required contribution for all prior years	**28**	
29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (item 19a)	**29**	
30 Remaining amount of unpaid minimum required contributions (item 28 minus item 29)	**30**	0

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions)	**31**		40000
32 Amortization installments:		Outstanding Balance	Installment
a Net shortfall amortization installment		164110	29121
b Waiver amortization installment			
33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount	**33**		
34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b – item 33)	**34**		69121

	Carryover balance	Prefunding balance	Total balance
35 Balances used to offset funding requirement	69121	0	69121

36 Additional cash requirement (item 34 minus item 35)	**36**	0
37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c)	**37**	81662
38 Interest-adjusted excess contributions for current year (see instructions)	**38**	81662
39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37)	**39**	0
40 Unpaid minimum required contribution for all years	**40**	0

SCHEDULE C (Form 5500)	Service Provider Information	OMB No. 1210-0110
Department of the Treasury Internal Revenue Service Department of Labor Employee Benefits Security Administration Pension Benefit Guaranty Corporation	This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA). ▶ **File as an attachment to Form 5500.**	**2009** **This Form is Open to Public Inspection.**

For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009

A Name of plan
SCA TISSUE HOURLY PENSION PLAN

B Three-digit plan number (PN) ▶ 003

C Plan sponsor's name as shown on line 2a of Form 5500
SCA AMERICAS, INC.

D Employer Identification Number (EIN)
23-3061590

Part I Service Provider Information (see instructions)

You must complete this Part, in accordance with the instructions, to report the information required for **each person** who received, directly or indirectly, $5,000 or more in total compensation (i.e., money or anything else of monetary value) in connection with services rendered to the plan or the person's position with the plan during the plan year. If a person received **only** eligible indirect compensation for which the plan received the required disclosures, you are required to answer line 1 but are not required to include that person when completing the remainder of this Part.

1 Information on Persons Receiving Only Eligible Indirect Compensation

a Check "Yes" or "No" to indicate whether you are excluding a person from the remainder of this Part because they received only eligible indirect compensation for which the plan received the required disclosures (see instructions for definitions and conditions).. . . . . ☐ Yes ☒ No

b If you answered line 1a "Yes," enter the name and EIN or address of each person providing the required disclosures for the service providers who received only eligible indirect compensation. Complete as many entries as needed (see instructions).

(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

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(b) Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation

2. Information on Other Service Providers Receiving Direct or Indirect Compensation. Except for those persons for whom you answered "yes" to line 1a above, complete as many entries as needed to list each person receiving, directly or indirectly, $5,000 or more in total compensation (i.e., money or anything else of value) in connection with services rendered to the plan or their position with the plan during the plan year. (See instructions).

(a) Enter name and EIN or address (see instructions)

PRINCIPAL LIFE INSURANCE COMPANY

42-0127290

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
12	RECORDKEEPER	11537	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

(a) Enter name and EIN or address (see instructions)

WATSON WYATT & COMPANY

53-0181291

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
11	ACTUARY	36834	Yes [ ] No [X]	Yes [ ] No [ ]		Yes [ ] No [ ]

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	(c) Relationship to employer, employee organization, or person known to be a party-in-interest	(d) Enter direct compensation paid by the plan. If none, enter -0-.	(e) Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	(f) Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	(g) Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	(h) Did the service provider give you a formula instead of an amount or estimated amount?
			Yes [ ] No [ ]	Yes [ ] No [ ]		Yes [ ] No [ ]

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	**(c)** Relationship to employer, employee organization, or person known to be a party-in-interest	**(d)** Enter direct compensation paid by the plan. If none, enter -0-.	**(e)** Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	**(f)** Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	**(g)** Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	**(h)** Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	**(c)** Relationship to employer, employee organization, or person known to be a party-in-interest	**(d)** Enter direct compensation paid by the plan. If none, enter -0-.	**(e)** Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	**(f)** Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	**(g)** Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	**(h)** Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

(a) Enter name and EIN or address (see instructions)

(b) Service Code(s)	**(c)** Relationship to employer, employee organization, or person known to be a party-in-interest	**(d)** Enter direct compensation paid by the plan. If none, enter -0-.	**(e)** Did service provider receive indirect compensation? (sources other than plan or plan sponsor)	**(f)** Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures?	**(g)** Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-.	**(h)** Did the service provider give you a formula instead of an amount or estimated amount?
			Yes ☐ No ☐	Yes ☐ No ☐		Yes ☐ No ☐

Part I Service Provider Information (continued)

3 If you reported on line 2 receipt of indirect compensation, other than eligible indirect compensation, by a service provider, and the service provider is a fiduciary or provides contract administrator, consulting, custodial, investment advisory, investment management, broker, or recordkeeping services, answer the following questions for (a) each source from whom the service provider received $1,000 or more in indirect compensation and (b) each source for whom the service provider gave you a formula used to determine the indirect compensation instead of an amount or estimated amount of the indirect compensation. Complete as many entries as needed to report the required information for each source.

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

(a) Enter service provider name as it appears on line 2	**(b)** Service Codes (see instructions)	**(c)** Enter amount of indirect compensation
(d) Enter name and EIN (address) of source of indirect compensation	**(e)** Describe the indirect compensation, including any formula used to determine the service provider's eligibility for or the amount of the indirect compensation.	

Part II Service Providers Who Fail or Refuse to Provide Information

4 Provide, to the extent possible, the following information for each service provider who failed or refused to provide the information necessary to complete this Schedule.

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

(a) Enter name and EIN or address of service provider (see instructions)	**(b)** Nature of Service Code(s)	**(c)** Describe the information that the service provider failed or refused to provide

Part III Termination Information on Accountants and Enrolled Actuaries (see instructions)

(complete as many entries as needed)

a Name:	**b** EIN:
c Position:	
d Address:	**e** Telephone:

Explanation:

a Name:	**b** EIN:
c Position:	
d Address:	**e** Telephone:

Explanation:

a Name:	**b** EIN:
c Position:	
d Address:	**e** Telephone:

Explanation:

a Name:	**b** EIN;
c Position:	
d Address:	**e** Telephone:

Explanation:

a Name:	**b** EIN;
c Position:	
d Address:	**e** Telephone:

Explanation:

SCHEDULE D (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

DFE/Participating Plan Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2009

This Form is Open to Public Inspection.

For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009

A Name of plan
SCA TISSUE HOURLY PENSION PLAN

B Three-digit plan number (PN) ▶ 003

C Plan or DFE sponsor's name as shown on line 2a of Form 5500
SCA AMERICAS, INC.

D Employer Identification Number (EIN)
23-3061590

Part I **Information on interests in MTIAs, CCTs, PSAs, and 103-12 IEs (to be completed by plans and DFEs)**
(Complete as many entries as needed to report all interests in DFEs)

a Name of MTIA, CCT, PSA, or 103-12 IE: PRINCIPAL MONEY MKT SEP ACCT

b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
42-0127290-024	P	0

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN LG CP STK IDX SEP ACCT

b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
42-0127290-016	P	0

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN SM CAP STK IDX SEP ACCT

b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
42-0127290-028	P	0

a Name of MTIA, CCT, PSA, or 103-12 IE: PRIN INFLATION PROT SEP ACCT

b Name of sponsor of entity listed in (a): PRINCIPAL LIFE INSURANCE COMPANY

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
42-0127290-099	P	0

a Name of MTIA, CCT, PSA, or 103-12 IE: SCA TISSUE MASTER PENSION TRUST

b Name of sponsor of entity listed in (a): SCA AMERICAS, INC.

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)
01-3576370-003	M	0

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

a Name of MTIA, CCT, PSA, or 103-12 IE:

b Name of sponsor of entity listed in (a):

c EIN-PN	**d** Entity code	**e** Dollar value of interest in MTIA, CCT, PSA, or 103-12 IE at end of year (see instructions)

Part II Information on Participating Plans (to be completed by DFEs)

(Complete as many entries as needed to report all participating plans)

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

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b Name of plan sponsor	**c** EIN-PN

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b Name of plan sponsor	**c** EIN-PN

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b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

a Plan name

b Name of plan sponsor	**c** EIN-PN

SCHEDULE H (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Financial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA), and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2009

This Form is Open to Public Inspection

For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009

A Name of plan
SCA TISSUE HOURLY PENSION PLAN

B Three-digit plan number (PN) ▶ 003

C Plan sponsor's name as shown on line 2a of Form 5500
SCA AMERICAS, INC.

D Employer Identification Number (EIN)
23-3061590

Part I Asset and Liability Statement

1 Current value of plan assets and liabilities at the beginning and end of the plan year. Combine the value of plan assets held in more than one trust. Report the value of the plan's interest in a commingled fund containing the assets of more than one plan on a line-by-line basis unless the value is reportable on lines 1c(9) through 1c(14). Do not enter the value of that portion of an insurance contract which guarantees, during this plan year, to pay a specific dollar benefit at a future date. **Round off amounts to the nearest dollar.** MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 1b(1), 1b(2), 1c(8), 1g, 1h, and 1i. CCTs, PSAs, and 103-12 IEs also do not complete lines 1d and 1e. See instructions.

Assets		(a) Beginning of Year	(b) End of Year
a Total noninterest-bearing cash	1a		
b Receivables (less allowance for doubtful accounts):			
(1) Employer contributions	1b(1)		0
(2) Participant contributions	1b(2)		
(3) Other	1b(3)		
c General investments:			
(1) Interest-bearing cash (include money market accounts & certificates of deposit)	1c(1)	0	6460
(2) U.S. Government securities	1c(2)		
(3) Corporate debt instruments (other than employer securities):			
(A) Preferred	1c(3)(A)		
(B) All other	1c(3)(B)		
(4) Corporate stocks (other than employer securities):			
(A) Preferred	1c(4)(A)		
(B) Common	1c(4)(B)		
(5) Partnership/joint venture interests	1c(5)		
(6) Real estate (other than employer real property)	1c(6)		
(7) Loans (other than to participants)	1c(7)		
(8) Participant loans	1c(8)		
(9) Value of interest in common/collective trusts	1c(9)		
(10) Value of interest in pooled separate accounts	1c(10)	511853	0
(11) Value of interest in master trust investment accounts	1c(11)		
(12) Value of interest in 103-12 investment entities	1c(12)		
(13) Value of interest in registered investment companies (e.g., mutual funds)	1c(13)	671525	1344654
(14) Value of funds held in insurance company general account (unallocated contracts)	1c(14)		
(15) Other	1c(15)		

			(a) Beginning of Year	(b) End of Year
1d	Employer-related investments:			
	(1) Employer securities	1d(1)		
	(2) Employer real property	1d(2)		
e	Buildings and other property used in plan operation	1e		
f	Total assets (add all amounts in lines 1a through 1e)	1f	1183378	1351114
	Liabilities			
g	Benefit claims payable	1g		
h	Operating payables	1h		
i	Acquisition indebtedness	1i		
j	Other liabilities	1j	535	0
k	Total liabilities (add all amounts in lines 1g through1j)	1k	535	0
	Net Assets			
l	Net assets (subtract line 1k from line 1f)	1l	1182843	1351114

Part II Income and Expense Statement

2 Plan income, expenses, and changes in net assets for the year. Include all income and expenses of the plan, including any trust(s) or separately maintained fund(s) and any payments/receipts to/from insurance carriers. Round off amounts to the nearest dollar. MTIAs, CCTs, PSAs, and 103-12 IEs do not complete lines 2a, 2b(1)(E), 2e, 2f, and 2g.

	Income		(a) Amount	(b) Total
a	**Contributions:**			
	(1) Received or receivable in cash from: **(A)** Employers	2a(1)(A)	86500	
	(B) Participants	2a(1)(B)		
	(C) Others (including rollovers)	2a(1)(C)		
	(2) Noncash contributions	2a(2)		
	(3) Total contributions. Add lines **2a(1)(A), (B), (C),** and line **2a(2)**	2a(3)		86500
b	**Earnings on investments:**			
	(1) Interest:			
	(A) Interest-bearing cash (including money market accounts and certificates of deposit)	2b(1)(A)		
	(B) U.S. Government securities	2b(1)(B)		
	(C) Corporate debt instruments	2b(1)(C)		
	(D) Loans (other than to participants)	2b(1)(D)		
	(E) Participant loans	2b(1)(E)		
	(F) Other	2b(1)(F)		
	(G) Total interest. Add lines **2b(1)(A)** through **(F)**	2b(1)(G)		0
	(2) Dividends: **(A)** Preferred stock	2b(2)(A)		
	(B) Common stock	2b(2)(B)		
	(C) Registered investment company shares (e.g. mutual funds)	2b(2)(C)	30268	
	(D) Total dividends. Add lines **2b(2)(A)**, **(B)**, and **(C)**	2b(2)(D)		30268
	(3) Rents	2b(3)		
	(4) Net gain (loss) on sale of assets: **(A)** Aggregate proceeds	2b(4)(A)		
	(B) Aggregate carrying amount (see instructions)	2b(4)(B)		
	(C) Subtract line **2b(4)(B)** from line **2b(4)(A)** and enter result	2b(4)(C)		0

		(a) Amount	(b) Total
2b (5) Unrealized appreciation (depreciation) of assets: (A) Real estate	2b(5)(A)		
(B) Other	2b(5)(B)		
(C) Total unrealized appreciation of assets. Add lines 2b(5)(A) and (B)	2b(5)(C)		0
(6) Net investment gain (loss) from common/collective trusts	2b(6)		
(7) Net investment gain (loss) from pooled separate accounts	2b(7)		
(8) Net investment gain (loss) from master trust investment accounts	2b(8)		
(9) Net investment gain (loss) from 103-12 investment entities	2b(9)		
(10) Net investment gain (loss) from registered investment companies (e.g., mutual funds)	2b(10)		174651
c Other income	2c		
d Total income. Add all **income** amounts in column (b) and enter total	2d		291419
Expenses			
e Benefit payment and payments to provide benefits:			
(1) Directly to participants or beneficiaries, including direct rollovers	2e(1)	74620	
(2) To insurance carriers for the provision of benefits	2e(2)		
(3) Other	2e(3)		
(4) Total benefit payments. Add lines 2e(1) through (3)	2e(4)		74620
f Corrective distributions (see instructions)	2f		
g Certain deemed distributions of participant loans (see instructions)	2g		
h Interest expense	2h		
i Administrative expenses: (1) Professional fees	2i(1)	36834	
(2) Contract administrator fees	2i(2)	11693	
(3) Investment advisory and management fees	2i(3)		
(4) Other	2i(4)		
(5) Total administrative expenses. Add lines 2i(1) through (4)	2i(5)		48527
j Total expenses. Add all **expense** amounts in column (b) and enter total	2j		123147
Net Income and Reconciliation			
k Net income (loss). Subtract line 2j from line 2d	2k		168272
l Transfers of assets:			
(1) To this plan	2l(1)		
(2) From this plan	2l(2)		

Part III Accountant's Opinion

3 Complete lines 3a through 3c if the opinion of an independent qualified public accountant is attached to this Form 5500. Complete line 3d if an opinion is not attached.

a The attached opinion of an independent qualified public accountant for this plan is (see instructions):

(1) [ ] Unqualified (2) [ ] Qualified (3) [X] Disclaimer (4) [ ] Adverse

b Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)? [X] Yes [ ] No

c Enter the name and EIN of the accountant (or accounting firm) below:

(1) Name: TORRILLO & ASSOCIATES, LLC. (2) EIN: 83-0414789

d The opinion of an independent qualified public accountant is **not attached** because:

(1) [ ] This form is filed for a CCT, PSA, or MTIA. (2) [ ] It will be attached to the next Form 5500 pursuant to 29 CFR 2520.104-50.

Part IV Compliance Questions

4 CCTs and PSAs do not complete Part IV. MTIAs, 103-12 IEs, and GIAs do not complete 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete 4j and 4l. MTIAs also do not complete 4l.

During the plan year:

		Yes	No	Amount
a	Was there a failure to transmit to the plan any participant contributions within the time period described in 29 CFR 2510.3-102? Continue to answer "Yes" for any prior year failures until fully corrected. (See instructions and DOL's Voluntary Fiduciary Correction Program.)	4a		X	
b	Were any loans by the plan or fixed income obligations due the plan in default as of the close of the plan year or classified during the year as uncollectible? Disregard participant loans secured by participant's account balance. (Attach Schedule G (Form 5500) Part I if "Yes" is checked.)	4b		X	
c	Were any leases to which the plan was a party in default or classified during the year as uncollectible? (Attach Schedule G (Form 5500) Part II if "Yes" is checked.)	4c		X	
d	Were there any nonexempt transactions with any party-in-interest? (Do not include transactions reported on line 4a. Attach Schedule G (Form 5500) Part III if "Yes" is checked.)	4d		X	
e	Was this plan covered by a fidelity bond?	4e	X		500000
f	Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty?	4f		X	
g	Did the plan hold any assets whose current value was neither readily determinable on an established market nor set by an independent third party appraiser?	4g		X	
h	Did the plan receive any noncash contributions whose value was neither readily determinable on an established market nor set by an independent third party appraiser?	4h		X	
i	Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.)	4i	X		
j	Were any plan transactions or series of transactions in excess of 5% of the current value of plan assets? (Attach schedule of transactions if "Yes" is checked, and see instructions for format requirements.)	4j	X		
k	Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC?	4k		X	
l	Has the plan failed to provide any benefit when due under the plan?	4l		X	
m	If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.)	4m		X	
n	If 4m was answered "Yes," check the "Yes" box if you either provided the required notice or one of the exceptions to providing the notice applied under 29 CFR 2520.101-3.	4n			

5a Has a resolution to terminate the plan been adopted during the plan year or any prior plan year? If yes, enter the amount of any plan assets that reverted to the employer this year ☐ **Yes** ☒ **No** **Amount:**

5b If, during this plan year, any assets or liabilities were transferred from this plan to another plan(s), identify the plan(s) to which assets or liabilities were transferred. (See instructions.)

5b(1) Name of plan(s)	**5b(2)** EIN(s)	**5b(3)** PN(s)

SCHEDULE R (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Retirement Plan Information

This schedule is required to be filed under section 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500.**

OMB No. 1210-0110

2009

This Form is Open to Public Inspection.

For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009

A Name of plan
SCA TISSUE HOURLY PENSION PLAN

B Three-digit plan number (PN) ▶ 003

C Plan sponsor's name as shown on line 2a of Form 5500
SCA AMERICAS, INC.

D Employer Identification Number (EIN)
23-3061590

Part I Distributions

All references to distributions relate only to payments of benefits during the plan year.

1 Total value of distributions paid in property other than in cash or the forms of property specified in the instructions **1**

2 Enter the EIN(s) of payor(s) who paid benefits on behalf of the plan to participants or beneficiaries during the year (if more than two, enter EINs of the two payors who paid the greatest dollar amounts of benefits):

EIN(s): 23-2926795

Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.

3 Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year. **3** 0

Part II Funding Information (If the plan is not subject to the minimum funding requirements of section of 412 of the Internal Revenue Code or ERISA section 302, skip this Part)

4 Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? ..... ☐ **Yes** ☒ **No** ☐ **N/A**

If the plan is a defined benefit plan, go to line 8.

5 If a waiver of the minimum funding standard for a prior year is being amortized in this plan year, see instructions and enter the date of the ruling letter granting the waiver. **Date:** Month _____ Day _____ Year _____

If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule.

6 **a** Enter the minimum required contribution for this plan year **6a**

b Enter the amount contributed by the employer to the plan for this plan year **6b**

c Subtract the amount in line 6b from the amount in line 6a. Enter the result (enter a minus sign to the left of a negative amount) **6c**

If you completed line 6c, skip lines 8 and 9.

7 Will the minimum funding amount reported on line 6c be met by the funding deadline? ..... ☐ **Yes** ☐ **No** ☐ **N/A**

8 If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? ..... ☐ **Yes** ☐ **No** ☒ **N/A**

Part III Amendments

9 If this is a defined benefit pension plan, were any amendments adopted during this plan year that increased or decreased the value of benefits? If yes, check the appropriate box(es). If no, check the "No" box. ..... ☐ **Increase** ☐ **Decrease** ☐ **Both** ☒ **No**

Part IV ESOPs (see instructions). If this is not a plan described under Section 409(a) or 4975(e)(7) of the Internal Revenue Code, skip this Part.

10 Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? ..... ☐ **Yes** ☐ **No**

11 **a** Does the ESOP hold any preferred stock? ..... ☐ **Yes** ☐ **No**

b If the ESOP has an outstanding exempt loan with the employer as lender, is such loan part of a "back-to-back" loan? (See instructions for definition of "back-to-back" loan.) ..... ☐ **Yes** ☐ **No**

12 Does the ESOP hold any stock that is not readily tradable on an established securities market? ..... ☐ **Yes** ☐ **No**

Part V Additional Information for Multiemployer Defined Benefit Pension Plans

13 Enter the following information for each employer that contributed more than 5% of total contributions to the plan during the plan year (measured in dollars). See instructions. *Complete as many entries as needed to report all applicable employers.*

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

---

a Name of contributing employer

b EIN **c** Dollar amount contributed by employer

d Date collective bargaining agreement expires *(If employer contributes under more than one collective bargaining agreement, check box ☐ and see instructions regarding required attachment. Otherwise, enter the applicable date.)* Month _____ Day _____ Year _____

e Contribution rate information *(If more than one rate applies, check this box ☐ and see instructions regarding required attachment. Otherwise, complete items 13e(1) and 13e(2).)*
(1) Contribution rate (in dollars and cents) _____
(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify):

14 Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:

a The current year	**14a**	
b The plan year immediately preceding the current plan year	**14b**	
c The second preceding plan year	**14c**	

15 Enter the ratio of the number of participants under the plan on whose behalf no employer had an obligation to make an employer contribution during the current plan year to:

a The corresponding number for the plan year immediately preceding the current plan year	**15a**	
b The corresponding number for the second preceding plan year	**15b**	

16 Information with respect to any employers who withdrew from the plan during the preceding plan year:

a Enter the number of employers who withdrew during the preceding plan year	**16a**	
b If item 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers	**16b**	

17 If assets and liabilities from another plan have been transferred to or merged with this plan during the plan year, check box and see instructions regarding supplemental information to be included as an attachment. ☐

Part VI Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans

18 If any liabilities to participants or their beneficiaries under the plan as of the end of the plan year consist (in whole or in part) of liabilities to such participants and beneficiaries under two or more pension plans as of immediately before such plan year, check box and see instructions regarding supplemental information to be included as an attachment ☐

19 If the total number of participants is 1,000 or more, complete items (a) through (c)

a Enter the percentage of plan assets held as:
Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%

b Provide the average duration of the combined investment-grade and high-yield debt:
☐ 0-3 years ☐ 3-6 years ☐ 6-9 years ☐ 9-12 years ☐ 12-15 years ☐ 15-18 years ☐ 18-21 years ☐ 21 years or more

c What duration measure was used to calculate item 19(b)?
☐ Effective duration ☐ Macaulay duration ☐ Modified duration ☐ Other (specify):

SCA Tissue Hourly Pension Plan

Financial Statements
As of and for the Years Ended December 31, 2009 and 2008
and
Supplemental Schedules
As of and for the Year Ended December 31, 2009

TORRILLO & ASSOCIATES, LLC
CERTIFIED PUBLIC ACCOUNTANTS

Index

Title	Page No.
Independent Auditors' Report	1
Statements of Net Assets Available for Benefits	2
Statements of Changes in Net Assets Available for Benefits	3
Notes to Financial Statements	4 – 12
Supplemental Schedules	
Schedule H, Line 4i – Schedule of Assets (Held at End of Year)	13
Schedule H, Line 4j – Schedule of Reportable Transactions	14

Note: The supplemental schedules included are presented for purposes of additional analysis and are not a required part of the basic financial statements but are required by the Employee Retirement Income Security Act of 1974 ("ERISA"). Other schedules required by section 2520.103-10 of the Department of Labor Rules and Regulations for reporting and disclosure under ERISA have been omitted because they are not applicable.

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CERTIFIED PUBLIC ACCOUNTANTS
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INDEPENDENT AUDITORS' REPORT

To the Participants and Plan Administrator of the
SCA Tissue Hourly Pension Plan

We were engaged to audit the financial statements of the SCA Tissue Hourly Pension Plan (the "Plan") as of December 31, 2009 and 2008, and for the years then ended and the supplemental schedules as of and for the year ended December 31, 2009, as listed in the accompanying index. These financial statements and supplemental schedules are the responsibility of the Plan's management.

As permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974, the plan administrator instructed us not to perform, and we did not perform, any auditing procedures with respect to the information summarized in Note 3, which was certified by Vanguard Fiduciary Trust Company and Principal Trust Company, the trustees of the Plan, except for comparing such information with the related information included in the financial statements and supplemental schedules. We have been informed by the plan administrator that Vanguard Fiduciary Trust Company held the Plan's investment assets and executed investment transactions as of December 31, 2009 and for the period from June 19, 2009 to December 31, 2009, and that Principal Trust Company held the Plan's investment assets and executed investment transactions as of and for the year ended December 31, 2008 and for the period from January 1, 2009 to June 18, 2009. The plan administrator has obtained certifications from the trustees as of and for the years ended December 31, 2009 and 2008, that the information provided to the plan administrator by the trustees is complete and accurate.

Because of the significance of the information that we did not audit, we are unable to, and do not, express an opinion on the accompanying financial statements and supplemental schedules taken as a whole. The form and content of the information included in the financial statements and supplemental schedules, other than that derived from the information certified by the trustees, have been audited by us in accordance with auditing standards generally accepted in the United States of America and, in our opinion, are presented in compliance with the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974.

Torrillo + Associates, LLC

October 1, 2010

SCA Tissue Hourly Pension Plan
Statements of Net Assets Available for Benefits
As of December 31, 2009 and 2008

	2009	2008
Assets		
Cash	$ 6,460	$ 0
Investments, at fair value:		
Separate accounts	0	511,853
Registered investment companies (mutual funds)	1,344,654	671,524
Total investments, at fair value	1,344,654	1,183,377
Total assets	1,351,114	1,183,377
Liabilities		
Accrued fees	0	535
Total liabilities	0	535
Net assets available for benefits	$ 1,351,114	$ 1,182,842

The accompanying notes are an integral part of these financial statements.

SCA Tissue Hourly Pension Plan
Statements of Changes in Net Assets Available for Benefits
For the Years Ended December 31, 2009 and 2008

	2009	2008
Additions (reductions):		
Additions to net assets attributed to:		
Investment income (loss):		
Dividends	$ 30,268	$ 24,824
Net appreciation (depreciation) in fair value of Investments	174,651	(356,073)
Investment income (loss)	204,919	(331,249)
Contributions:		
Employer's contribution	86,500	0
Total additions (reductions)	291,419	(331,249)
Deductions:		
Deductions from net assets attributed to:		
Benefits paid to participants	74,620	67,600
Administrative expenses	48,527	75,163
Total deductions	123,147	142,763
Net increase (decrease)	168,272	(474,012)
Net assets available for benefits		
Beginning of year	1,182,842	1,656,854
End of year	$ 1,351,114	$ 1,182,842

The accompanying notes are an integral part of these financial statements.

1. Description of Plan

The following description of the SCA Tissue Hourly Pension Plan (the "Plan") is provided for general information purposes only. Participants should refer to the plan document for a more complete description of the Plan's provisions.

General

The Plan is a noncontributory defined benefit pension plan established September 1, 2001. The Plan covers hourly employees of SCA Tissue North America, LLC (the "Company") employed at the Company's Brattleboro, Vermont facility who are members of the Paper, Allied-Industrial, Chemical, Energy Workers International Union, Local 1594 and non-union hourly employees of the Company's LaGrange, Georgia facility. As described below, no new participants will be added to the Plan and benefit accruals were frozen for active participants. The Plan sponsor is SCA Americas, Inc. The Plan is subject to the provisions of the Employee Retirement Income Security Act of 1974, as amended ("ERISA").

Effective December 31, 2002, the SCA Tissue Hourly Pension Plan for Collectively Bargained Employees at Alsip ("Alsip Plan") merged with and into the Plan. Net assets representing the funded portion of the actuarial present value of accumulated plan benefits for former participants of the Alsip Plan were transferred into the Plan on that date. Benefit accruals were frozen effective September 1, 2002, at the Alsip location.

Effective March 1, 2003, participants who were employed at the Company's LaGrange, Georgia or Brattleboro, Vermont facilities as of March 1, 2003 and whose employment status was directly and adversely affected by the closure of those facilities during 2003 became fully vested in their retirement benefits. As these locations were shutdown in 2003, there will be no future credited service accruals. Additionally, effective June 1, 2003, participants who were employed at the Company's Alsip, Illinois facility as of May 31, 2003 and whose employment status was directly and adversely affected by the reduction in workforce at that facility during 2003 became fully vested in their retirement benefits.

SCA Tissue ceased operations at its Alsip, Illinois manufacturing facility in December 2008, and as a result, certain employees who were participants of the Plan were separated from employment. SCA Americas, Inc. notified the Pension Benefit Guarantee Corporation ("PBGC") of this cessation of operations. The PBGC asserted that this cessation of operations was subject to the provisions of 4063 of ERISA under which it could attempt to impose a liability upon SCA Americas Inc. The PBGC and SCA Americas Inc. reached an understanding with respect to the cessation of operations and the settlement of the PBGC claims. More specifically, effective July 22, 2009, SCA Americas Inc. and the PBGC entered into an agreement to make additional contributions of $86,500 for each of the calendar years 2009 through 2013. Each additional contribution must be made by January 10 of the calendar year to which it relates, except for the additional contribution for the calendar year January 1, 2009 which was made within 90 days of July 22, 2009.

Funding Policy

The Company's funding policy is to make contributions in such amounts as may be required to meet the minimum funding requirements of ERISA. Employer contributions are made based on actuarially determined amounts using the projected unit credit cost method. Minimum contribution requirements have been met for 2009 and 2008.

Vesting
Participants become 100% vested upon completion of five years of credited service, as defined. If a participant terminates before completing five years of service, the right to receive accumulated benefits is forfeited, unless the participant has reached age 65 or termination of employment is attributable to death or disability.

Retirement Benefits
Upon disability or at normal retirement (age 65), participants are entitled to monthly pension benefits based on a stipulated rate per year of credited service, as defined by the Plan. A participant may elect early retirement at the age of 55 with reduced monthly pension benefits between ages 55 and 62, as defined by the Plan. The Plan will pay a benefit to the surviving spouse of a participant who dies after completing five years of credited service, as defined by the Plan.

Benefit payments will be paid based upon a single life annuity if the participant is not married. A married retiree will automatically receive pension benefits in the form of a joint and survivor annuity. Elections may be made to receive the benefit in another form, as defined. If the present value of a participant's accrued benefit does not exceed $1,000, it will automatically be paid as a lump sum as soon as administratively feasible after separation from service.

Plan Termination
Although it has not expressed any intent to do so, the Company reserves the right to discontinue its contributions and terminate the Plan at any time under the provisions of ERISA. In the event the Plan terminates, participants become 100% vested in benefits earned as of the termination date regardless of length of service, to the extent such benefits are then funded, and the assets of the Plan shall be distributed in the manner and order set forth in the plan document.

Certain benefits under the Plan are insured by the Pension Benefit Guaranty Corporation ("PBGC") if the Plan terminates. Generally, the PBGC guarantees most vested normal age retirement benefits, early retirement benefits, and certain disability and survivors' pensions. Whether all participants receive their benefits should the Plan terminate at some future point would depend on the sufficiency of the Plan's net assets at that time to provide those benefits and may also depend on the level of benefits guaranteed by the PBGC.

2. Summary of Significant Accounting Policies

Basis of Accounting
The financial statements have been prepared using the accrual method of accounting.

Use of Estimates
The preparation of financial statements in conformity with accounting principles generally accepted in the United States of America requires management to make estimates and assumptions that affect the reported amounts of assets, liabilities and changes therein, disclosure of contingent assets and liabilities, and the actuarial present value of accumulated plan benefits at the date of the financial statements. Actual results could differ from those estimates.

Investment Valuation and Income Recognition
Investments are reported at fair value. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. See Note 4 for discussion of fair value measurements.

Purchases and sales of investments are recorded on a trade-date basis. Dividend income is recorded on the ex-dividend date. Net appreciation or depreciation in the fair value of

investments consists of the realized gains or losses and the unrealized appreciation or depreciation of those investments.

Payment of Benefits
Benefit payments to participants are recorded upon distribution.

Subsequent Events
The Plan has evaluated subsequent events through October 1, 2010, the date the financial statements were available to be issued.

Recently Issued Accounting Guidance
The Financial Accounting Standards Board ("FASB") *Accounting Standards Codification* ("ASC") was approved by the FASB as the single source of authoritative accounting principles generally accepted in the United States of America for interim and annual periods ending after September 15, 2009. Financial statements issued after September 15, 2009 are required to conform references within the financial statements to the relevant FASB ASC references. Additionally, new guidance is now issued through FASB Accounting Standards Updates ("ASU").

FASB ASC 855, *Subsequent Events*, became effective for interim and annual periods after June 15, 2009 and establishes general standards of accounting for and disclosure of subsequent events (see above).

In April 2009, the FASB issued FASB Staff Position ("FSP") FAS 157-4, *Determining Fair Value When the Volume and Level of Activity for the Asset or Liability Have Significantly Decreased and Identifying Transactions That Are Not Orderly.* FSP FAS 157-4 is codified in FASB ASC 820, *Fair Value Measurements and Disclosures.* This FSP provides additional guidance for estimating fair value when the volume and level of activity for the asset or liability have significantly decreased. This FSP also includes guidance on identifying circumstances that indicate a transaction must be disclosed by major category of assets and liabilities. For equity and debt securities, major category should be defined as major security type as described in FASB ASC 320, *Investments – Debt and Equity Securities*. This FSP is effective for interim and annual reporting periods ending after June 15, 2009, and should be applied prospectively. This FSP does not require disclosures for earlier periods presented for comparative purposes at initial adoption. In periods after initial adoption, this FSP requires comparative disclosures only for periods ending after initial adoption. The Plan has adopted FSP 157-4, see Note 4.

Future Adoption of Accounting Guidance
In January 2010, the FASB issued ASU No. 2010-06, *Fair Value Measurements and Disclosures (Topic 820): Improving Disclosures about Fair Value Measurements* (ASU No. 2010-06), which primarily requires new disclosures related to the levels within the fair value hierarchy. An entity will be required to disclose transfers in and out of Levels 1 and 2 of the fair value hierarchy, and separately present information related to purchases, sales, issuances and settlements in the reconciliation of fair value measurements classified as Level 3. ASU No. 2010-06 is effective for interim and annual reporting periods beginning after December 15, 2009, except for the disclosures related to purchases, sales, issuances and settlements for Level 3 fair value measurements, which are effective for reporting periods beginning after December 15, 2010. The Plan will include the disclosures as required by ASU No. 2010-06 in the notes to the Plan's financial statements effective January 1, 2010, except for the disclosures related to the rollforward of activity in Level 3 fair value measurements, which will be included in the notes to the Plan's financial statements effective January 1, 2011.

3. Financial Information Certified by Trustees (Unaudited)

The following summary of the Plan's financial information as shown in the statements of net assets available for benefits and the statements of changes in net assets available for benefits, have been derived from information prepared and certified as complete and accurate by Vanguard Fiduciary Trust Company and Principal Trust Company, the trustees, in accordance with CFR 2520.103-5 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Principal Trust Company held investment assets and executed investment transactions as of and for the year ended December 31, 2008, and for the period from January 1, 2009 to June 18, 2009. Vanguard Fiduciary Trust held investment assets and executed investment transactions as of December 31, 2009 and for the period from June 19, 2009 to December 31, 2009.

Certified by Vanguard Fiduciary Trust Company:	
As of December 31, 2009	
Cash	$ 6,460
Registered investment companies (mutual funds)	1,344,654
For the Period from June 19, 2009 to December 31, 2009	
Investment income	
Dividends	$ 21,096
Net appreciation (depreciation) on fair value of investments	164,195
Certified by Principal Trust Company:	
For the Period from January 1, 2009 to June 18, 2009	
Investment income	
Dividends	$ 9,172
Net appreciation (depreciation) on fair value of investments	10,456
As of December 31, 2008	
Investments, at fair value	
Separate accounts	$ 511,853
Registered investment companies (mutual funds)	671,524
For the Year Ended December 31, 2008	
Investment income	
Dividends	$ 24,824
Net appreciation (depreciation) on fair value of investments	(356,073)

During 2009 and 2008, the Plan's investments (including gains and losses on investments bought and sold, as well as held during the year) appreciated (depreciated) in value as follows:

	2009	2008
Separate accounts	$ 6,337	$ (306,832)
Registered investment companies (mutual funds)	168,314	(49,241)
Total	$ 174,651	$ (356,073)

The following presents investments that represent five percent or more of the Plan's net assets available for benefits at December 31, 2009:

Registered investment companies (mutual funds):	
Vanguard Total Bond Market Index Fund	$ 405,919
Vanguard Institutional Index Fund	334,255
Vanguard Extended Market Index Fund	333,704
Vanguard Developed Markets Index Fund	135,841
Vanguard Inflation Protection Securities Fund	134,935

The following presents investments that represent five percent or more of the Plan's net assets available for benefits at December 31, 2008:

Separate accounts:	
Principal Large Cap S&P 500 Index	$ 397,275
Principal Small Cap S&P 600 Index	103,284
Registered investment companies (mutual funds):	
Vanguard Inflation Protection Securities Fund	128,192
Vanguard Total Bond Market Index Fund	447,259
Dreyfus International Stock Index Fund	96,073

4. Fair Value Measurements

FASB ASC 820, *Fair Value Measurements and Disclosures* provides the framework for measuring fair value. That framework provides a fair value hierarchy that prioritizes the inputs to valuation techniques used to measure fair value. The hierarchy gives the highest priority to unadjusted quoted prices in active markets for identical assets or liabilities (level 1 measurements) and the lowest priority to unobservable inputs (level 3 measurements). The three levels of the fair value hierarchy under FASB ASC 820 are described below:

Level 1: Inputs to the valuation methodology are unadjusted quoted prices for identical assets or liabilities in active markets that the Plan has the ability to access.

Level 2: Inputs to the valuation methodology include:

- Quoted prices for similar assets or liabilities in active markets;
- Quoted prices for identical or similar assets or liabilities in inactive markets;
- Inputs other than quoted prices that are observable for the asset or liability;
- Inputs that are derived principally from or corroborated by observable market data by correlation or other means.

If the asset or liability has a specified (contractual) term, the Level 2 input must be observable for substantially the full term of the asset or liability.

Level 3: Inputs to the valuation methodology are unobservable and significant to the fair value measurement.

The asset's or liability's fair value measurement level within the fair value hierarchy is based on the lowest level of any input that is significant to the fair value measurement. Valuation techniques used need to maximize the use of observable inputs and minimize the use of unobservable inputs.

The following is a description of the valuation methodologies used for assets measured at fair value. There have been no changes in methodologies used at December 31, 2009 and 2008.

Registered investment companies	Valued at quoted market prices, which represent the net asset value of shares held by the Plan at year-end.
Pooled separate accounts	Valued at the net unit value of units held at year end. When available, quoted market prices are used to value the underlying investments held by the pooled separate accounts and consist primarily of certain cash equivalents and short-term investments and equity securities traded in an active exchange market. For underlying investments consisting of fixed maturities (corporate public and private bonds, most government securities, certain asset-backed and mortgage-backed securities), certain equity securities, short-term investments, certain cash equivalents and over-the-counter derivatives, valuations are generally obtained from third-party pricing services for identical or comparable assets or liabilities, non-binding broker quotes (when pricing service information is not available) or through the use of valuation methodologies using observable inputs. For underlying investments where vendor pricing is not available, internally developed valuations using one or more unobservable inputs or non-binding quotes are used to determine fair value primarily for certain private fixed maturities and equity securities, certain manually priced public equity securities and fixed maturities, including certain asset-backed securities and securities where the pooled separate account chose to override pricing information received from third parties.

The methods described above may produce a fair value calculation that may not be indicative of net realizable value or reflective of future fair values. Furthermore, while the Plan believes its valuation methods are appropriate and consistent with other market participants, the use of different methodologies or assumptions to determine fair value of certain financial instruments could result in a different fair value measurement at the reporting date.

The following table sets forth by level, within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2009:

	Level 1	Level 2	Level 3	Total
Registered investment companies:				
Fixed income funds	$ 540,854	$ 0	$ 0	$ 540,854
Domestic stock funds	667,959	0	0	667,959
International stock funds	135,841	0	0	135,841
Total investments at fair value	$ 1,344,654	$ 0	$ 0	$ 1,344,654

The following table sets forth by level, within the fair value hierarchy, the Plan's investments at fair value as of December 31, 2008:

	Level 1	Level 2	Level 3	Total
Registered investment companies:				
Fixed income funds	$ 575,451	$ 0	$ 0	$ 575,451
International stock funds	96,073	0	0	96,073
Total	671,524	0	0	671,524
Pooled separate accounts:				
Domestic stock funds	0	511,853	0	511,853
Total investments at fair value	$ 671,524	$ 511,853	$ 0	$ 1,183,377

5. Actuarial Present Value of Accumulated Plan Benefits

Accumulated plan benefits are those future periodic payments, including lump-sum distributions, that are attributable under the Plan's provisions to the service employees have rendered. Accumulated plan benefits include benefits expected to be paid to (a) retired or terminated employees or their beneficiaries, (b) beneficiaries of employees who have died, and (c) present employees or their beneficiaries. Benefits under the Plan are based on employees' years of service on the date the benefit information is presented (the valuation date). Benefits payable under all circumstances (e.g. retirement, death, disability, and termination of employment) are included to the extent they are deemed attributable to employee service rendered prior to the valuation date.

The actuarial present value of accumulated plan benefits is determined by the Plan's consulting actuary and is that amount which results from applying actuarial assumptions to adjust the accumulated plan benefits earned by participants to reflect the time value of money (through discounts for interest) and the probability of payment (by means of decrements, such as for death disability, withdrawal, or retirement) between the valuation date and the expected date of payment. As described in Note 1 and further detailed in the Plan document, no new participants will be added to the Plan and benefit accruals have been frozen since 2003 for the Brattleboro, Vermont and LaGrange, Georgia participants and since September 1, 2002, for the Alsip, Illinois participants. The present value of a participant's accrued benefit as of the valuation date assumes the participant will earn no more credited service and will receive no future salary.

The actuarial present value of accumulated plan benefits as of January 1, 2009 is as follows:

Vested benefits	
Participants currently receiving benefits	$ 316,091
Active and terminated vested participants	1,086,994
Total vested benefits	1,403,085
Nonvested benefits	0
Total actuarial present value of accumulated plan benefits	$ 1,403,085

The changes in the actuarial present value of accumulated plan benefits for the period ended January 1, 2009 are as follows:

Actuarial present value of accumulated plan benefits, beginning of period	$	1,351,793
Increase (decrease) during the year attributed to:		
Benefits paid		(67,600)
Interest		105,439
Actuarial losses		13,453
Net increase		51,292
Actuarial present value of accumulated plan benefits, end of period	$	1,403,085

Significant actuarial assumptions used in the above valuations, are as follows:

Mortality	Prescribed mortality assumption under Section 430(h)(3)(A) of the Internal Revenue Code using static tables with separate mortality rates for annuitants and non-annuitants
Discount Rate	8% as of January 1, 2009
Withdrawal before retirement	Decreasing rates between ages 20 and 55
Retirement Age	Age 65

The foregoing assumptions are based on the presumption that the Plan will continue. If the Plan were to terminate, different actuarial assumptions and other factors might be applicable in determining the actuarial present value of accumulated plan benefits.

6. Tax Status

The Internal Revenue Service has determined and informed the Company by a letter dated July 22, 2003 that the Plan is designed in accordance with the applicable sections of the Internal Revenue Code ("IRC"). The Plan has been amended since receiving the determination letter. However, the plan administrator believes that the Plan continues to be operated in compliance with the applicable requirements of the IRC. Therefore, no provision for income taxes has been included in the Plan's financial statements.

7. Risk and Uncertainties

The Plan's investments are exposed to various risks, such as interest rate, market and credit risks. Due to the level of risk associated with certain investments and the level of uncertainty related to changes in the values of investments, it is at least reasonably possible that changes in risks in the near term would materially affect the amounts reported in the statements of net assets available for benefits and the statements of changes in net assets available for benefits.
The actuarial present value of accumulated plan benefits is reported based on certain assumptions pertaining to interest rates and employee demographics. Due to the changing nature of these assumptions, it is at least reasonably possible that changes in these assumptions will occur in the near term and, due to the uncertainties inherent in setting assumptions, that the effect of such changes could be material to the value of accumulated plan benefits.

8. Related Party Transactions

Transactions involving shares of investments managed by Vanguard Fiduciary Trust Company and Principal Trust Company, the trustees, are considered party-in-interest transactions. These transactions are not, however, considered prohibited transactions under 29 CFR 408(b) of the ERISA regulations.

9. Plan Amendments

Effective January 1, 2008, the Plan was amended to recognize service with Georgia Pacific Corporation, Georgia Pacific Tissue, LLC, Chicago Tissue Company, L.P. and FSC Paper Company, L.P. for purposes of the supplemental benefit without limiting service to the years of service credited under the plan after 1995. Also, during 2008, the Plan was amended to clarify the definition of compensation.

SUPPLEMENTAL SCHEDULES

SCA Tissue Hourly Pension Plan
Schedule H, Line 4(i) – Schedule of Assets (Held at End of Year)
As of December 31, 2009

EIN 23-3061590 Plan #003

(a)	(b) Identity of issue, borrower, lessor, or similar party	Shares/ Unit	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current Value
			Mutual Funds:		
*	Vanguard	39,219	Vanguard Total Bond Market Index Fund	$ 397,465	$ 405,919
*	Vanguard	5,474	Vanguard Inflation-Protected Securities Fund	129,797	134,935
*	Vanguard	3,278	Vanguard Institutional Index Fund	280,989	334,255
*	Vanguard	10,211	Vanguard Extended Market Index Fund	271,367	333,704
*	Vanguard	14,254	Vanguard Developed Markets Index Fund	114,787	135,841
			Total Assets Held for Investment	$1,194,405	$1,344,654

* Party-in-interest

This schedule was prepared from data certified as complete and accurate by the Trustee, Vanguard Fiduciary Trust Company

EIN: 23-3061590 Plan #003

	Description of Assets	Purchase Price	Selling Price	Cost of Asset	Current Value of Assets on Transaction Date	Net Gain/Loss
	Category (i) – Single transaction in excess of 5% of plan assets:					
*Principal	Money Market Separate Account	N/A	$ 490,570	$ 490,570	$ 490,570	$ -
*Principal	Money Market Separate Account	$ 477,411	N/A	477,411	477,411	-
*Principal	Small Cap S&P 600 Index Separate Account	N/A	97,115	138,705	97,115	(41,590)
*Principal	Large Cap S&P 500 Index Separate Account	N/A	380,296	546,332	380,296	(166,036)
Dreyfus	International Stock Index Fund	N/A	95,717	146,285	95,717	(50,568)
*Vanguard	Inflation Protection Securities Fund	N/A	125,114	133,443	125,114	(8,329)
*Vanguard	Inflation Protection Securities Fund	113,107	N/A	113,107	113,107	-
*Vanguard	Total Bond Market Index Fund	N/A	424,244	422,631	424,244	1,613
*Vanguard	Total Bond Market Index Fund	339,320	N/A	339,320	339,320	-
*Vanguard	Institutional Index Fund	282,766	N/A	282,766	282,766	-
*Vanguard	Extended Market Index Fund	282,766	N/A	282,766	282,766	-
*Vanguard	Developed Markets Index Fund	113,107	N/A	113,107	113,107	-
	Category (iii) – Series of transactions in excess of 5% of plan assets:					
*Principal	Money Market Separate Account					
	11 purchases	$ 545,420	N/A	$ 545,420	$ 545,420	$ -
*Principal	Money Market Separate Account					
	29 sales	N/A	$ 556,729	556,681	556,729	48
*Principal	Small Cap S&P 600 Index Separate Account					
	5 sales	N/A	102,804	147,416	102,804	(44,612)
*Principal	Large Cap S&P 500 Index Separate Account					
	7 sales	N/A	404,312	582,984	404,312	(178,672)
*Principal	Large Cap S&P 500 Index Separate Account					
	1 purchase	235	N/A	235	235	-
Dreyfus	International Stock Index Fund					
	5 sales	N/A	101,158	155,451	101,158	(54,293)
*Vanguard	Inflation Protection Securities Fund					
	4 purchases	132,671	N/A	132,671	132,671	-
*Vanguard	Inflation Protection Securities Fund					
	19 sales	N/A	138,112	146,811	138,112	(8,699)
*Vanguard	Total Bond Market Index Fund					
	9 purchases	414,109	N/A	414,109	414,109	-
*Vanguard	Total Bond Market Index Fund					
	19 sales	N/A	466,241	464,011	466,241	2,230
*Vanguard	Institutional Index Fund					
	2 purchases	304,391	N/A	304,391	304,391	-
*Vanguard	Institutional Index Fund					
	15 sales	N/A	33,604	29,052	33,604	4,552
*Vanguard	Extended Market Index Fund					
	15 sales	N/A	44,564	37,159	44,564	7,405
*Vanguard	Extended Market Index Fund					
	2 purchases	304,391	N/A	304,391	304,391	-
*Vanguard	Developed Markets Index Fund					
	15 sales	N/A	9,920	8,559	9,920	1,361
*Vanguard	Developed Markets Index Fund					
	2 purchases	121,757	N/A	121,757	121,757	-

*Denotes party-in-interest

Transactions or series of transactions in excess of 5% of the current value of the plan's assets at the beginning of the Plan year, as defined, in 29 CFR 2520.103 6 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

There were no category (ii) or (iv) reportable transactions during the year ended December 31, 2009.

SCHEDULE SB (Form 5500)

Department of the Treasury
Internal Revenue Service

Department of Labor
Employee Benefits Security Administration

Pension Benefit Guaranty Corporation

Single-Employer Defined Benefit Plan Actuarial Information

This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6059 of the Internal Revenue Code (the Code).

▶ **File as an attachment to Form 5500 or 5500-SF.**

OMB No. 1210-0110

2009

This Form is Open to Public Inspection

For calendar plan year 2009 or fiscal plan year beginning 01/01/2009 and ending 12/31/2009

▶ **Round off amounts to nearest dollar.**

▶ **Caution:** A penalty of $1,000 will be assessed for late filing of this report unless reasonable cause is established.

A Name of plan: SCA Tissue Hourly Pension Plan

B Three-digit plan number (PN) ▶ 003

C Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF: SCA Americas, Inc.

D Employer Identification Number (EIN): 23-3061590

E Type of plan: [X] Single [ ] Multiple-A [ ] Multiple-B

F Prior year plan size: [ ] 100 or fewer [X] 101-500 [ ] More than 500

Part I Basic Information

1 Enter the valuation date: Month 1 Day 1 Year 2009

2	Assets:			
	a Market value		**2a**	1,183,378
	b Actuarial value		**2b**	1,301,716
3	Funding target/participant count breakdown		**(1)** Number of participants	**(2)** Funding Target
	a For retired participants and beneficiaries receiving payment	**3a**	33	308,619
	b For terminated vested participants	**3b**	46	257,569
	c For active participants:			
	(1) Non-vested benefits	**3c(1)**		0
	(2) Vested benefits	**3c(2)**		820,609
	(3) Total active	**3c(3)**	53	820,609
	d Total	**3d**	132	1,386,797
4	If the plan is at-risk, check the box and complete items (a) and (b) [ ]			
	a Funding target disregarding prescribed at-risk assumptions		**4a**	
	b Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been at-risk for fewer than five consecutive years and disregarding loading factor		**4b**	
5	Effective interest rate		**5**	8.07 %
6	Target normal cost		**6**	40,000

Statement by Enrolled Actuary

To the best of my knowledge, the information supplied in this schedule and accompanying schedules, statements and attachments, if any, is complete and accurate. Each prescribed assumption was applied in accordance with applicable law and regulations. In my opinion, each other assumption is reasonable (taking into account the experience of the plan and reasonable expectations) and such other assumptions, in combination, offer my best estimate of anticipated experience under the plan.

SIGN HERE J. Steven Pak JSP — Signature of actuary

September 29, 2010 — Date

J. Steven Pak — Type or print name of actuary

08-05793 — Most recent enrollment number

Towers Watson Delaware, Inc. — Firm name

(215) 246-7800 — Telephone number (including area code)

1500 Market Street

Philadelphia PA 19102-4790 — Address of the firm

If the actuary has not fully reflected any regulation or ruling promulgated under the statute in completing this schedule, check the box and see instructions [ ]

Part II Beginning of year carryover and prefunding balances

		(a) Carryover balance	(b) Prefunding balance
7	Balance at beginning of prior year after applicable adjustments (Item 13 from prior year)	215,000	0
8	Portion used to offset prior year's funding requirement (Item 35 from prior year)	0	0
9	Amount remaining (Item 7 minus item 8)	215,000	0
10	Interest on item 9 using prior year's actual return of (24.54)%	(52,763)	
11	Prior year's excess contributions to be added to prefunding balance:		
	a Excess contributions (Item 38 from prior year)		0
	b Interest on (a) using prior year's effective rate of 6.12 %		0
	c Total available at beginning of current plan year to add to prefunding balance		0
	d Portion of (c) to be added to prefunding balance		0
12	Reduction in balances due to elections or deemed elections	0	0
13	Balance at beginning of current year (item 9 + item 10 + item 11d - item 12)	162,237	0

Part III Funding percentages

14	Funding target attainment percentage	14	82.16 %
15	Adjusted funding target attainment percentage	15	82.16 %
16	Prior year's funding percentage for purposes of determining whether carryover/prefunding balances may be used to reduce current year's funding requirement	16	92.93 %
17	If the current value of the assets of the plan is less than 70 percent of the funding target, enter such percentage	17	%

Part IV Contributions and liquidity shortfalls

18 Contributions made to the plan for the plan year by employer(s) and employees:

(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees	(a) Date (MM-DD-YYYY)	(b) Amount paid by employer(s)	(c) Amount paid by employees
09/28/2009	86,500				
			Totals ▶ 18(b)	86,500	18(c) 0

19	Discounted employer contributions - see instructions for small plan with a valuation date after the beginning of the year:		
	a Contributions allocated toward unpaid minimum required contribution from prior years.	19a	
	b Contributions made to avoid restrictions adjusted to valuation date	19b	
	c Contributions allocated toward minimum required contribution for current year adjusted to valuation date	19c	81,662

20 Quarterly contributions and liquidity shortfalls

a Did the plan have a "funding shortfall" for the prior year? [X] Yes [ ] No

b If 20a is "Yes," were required quarterly installments for the current year made in a timely manner? [X] Yes [ ] No

c If 20a is "Yes," see instructions and complete the following table as applicable:

Liquidity shortfall as of end of Quarter of this plan year

(1) 1st	(2) 2nd	(3) 3rd	(4) 4th
0	0	0	0

Part V Assumptions used to determine funding target and target normal cost

21 Discount rate:

a Segment rates:

1st segment: %	2nd segment: %	3rd segment: %	☒ N/A, full yield curve used

b Applicable month (enter code) **21b** 2

22 Weighted average retirement age **22** 65

23 Mortality table(s) (see instructions) ☐ Prescribed - combined ☒ Prescribed - separate ☐ Substitute

Part VI Miscellaneous items

24 Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. ..... ☐ Yes ☒ No

25 Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ..... ☒ Yes ☐ No

26 Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. ..... ☒ Yes ☐ No

27 If the plan is eligible for (and is using) alternative funding rules, enter applicable code and see instructions regarding attachment **27**

Part VII Reconciliation of unpaid minimum required contributions for prior years

28 Unpaid minimum required contribution for all prior years **28**

29 Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (item 19a) **29**

30 Remaining amount of unpaid minimum required contributions (item 28 minus item 29) **30** 0

Part VIII Minimum required contribution for current year

31 Target normal cost, adjusted, if applicable (see instructions) **31** 40,000

32 Amortization installments:	Outstanding Balance	Installment
a Net shortfall amortization installment	164,110	29,121
b Waiver amortization installment		

33 If a waiver has been approved for this plan year, enter the date of the ruling letter granting the approval (Month _____ Day _____ Year _____) and the waived amount **33**

34 Total funding requirement before reflecting carryover/prefunding balances (item 31 + item 32a + item 32b - item 33) **34** 69,121

	Carryover balance	Prefunding balance	Total balance
35 Balances used to offset funding requirement	69,121	0	69,121

36 Additional cash requirement (item 34 minus item 35) **36** 0

37 Contributions allocated toward minimum required contribution for current year adjusted to valuation date (Item 19c) **37** 81,662

38 Interest-adjusted excess contributions for current year (see instructions) **38** 81,662

39 Unpaid minimum required contribution for current year (excess, if any, of item 36 over item 37) **39** 0

40 Unpaid minimum required contribution for all years **40** 0

SCHEDULE SB ATTACHMENTS

Statement by Enrolled Actuary

Plan Sponsor	SCA Americas, Inc.
EIN/PN	23-3061590/003
Plan Name	SCA TISSUE HOURLY PENSION PLAN
Valuation Date	January 1, 2009
Enrolled Actuary	Steven Pak
Enrollment Number	08-05793

The actuarial assumptions that are not mandated by IRC § 430 and regulations, represent the enrolled actuary's best estimate of anticipated experience under the plan, subject to the following conditions:

The actuarial valuation, on which the information in this Schedule SB is based, has been prepared in reliance upon the employee and financial data furnished by the plan administrator and the trustee. The enrolled actuary has not made a rigorous check of the accuracy of this information but has accepted it after reviewing it and concluding it is reasonable in relation to similar information furnished in previous years. The amounts of contributions and dates paid shown in Item 18 of Schedule SB were listed in reliance on information provided by the plan administrator and/or trustee.

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 22
Description of Weighted Average Retirement Age
as of January 1, 2009

The average retirement age, age 65, for Line 22 was calculated by determining the average age at retirement for those current active participants expected to reach retirement, based on all current decrements assumed.

Plan Name:	SCA TISSUE HOURLY PENSION PLAN
EIN / PN:	23-3061590/003
Plan Sponsor:	SCA Americas, Inc.
Valuation Date:	January 1, 2009

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V
Statement of Actuarial Assumptions/Methods

Plan Sponsor SCA Americas, Inc.

EIN/PN 23-3061590/003

Discount Rates

Current plan year PPA effective interest rate: 8.07%

Prior plan year PPA effective interest rate: 6.12%

Full Yield Curve

Applicable month: November, 2008 (based on rates from the month of October 2008)

Transition election: No

Inclusion Date

The valuation date coincident with or next following the date on which the employee is hired.

Plan-related Expenses

The amount included this year for plan-related expenses is $40,000.

Mortality

For all participants: The prescribed mortality assumption under Section 430(h)(3)(A) of the Internal Revenue Code using static tables with separate mortality rates for annuitants and non-annuitants.

Retirement

Age 65 or current age, if older.

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V
Statement of Actuarial Assumptions/Methods

Disability Rates

The rates at which participants become disabled by age and gender are shown below:

Percentage becoming disabled during the year		
Age	**Males**	**Females**
20	0.0003	0.0003
25	0.0003	0.0003
30	0.0003	0.0004
35	0.0004	0.0007
40	0.0008	0.0013
45	0.0016	0.0024
50	0.0033	0.0040
55	0.0069	0.0064
60	0.0115	0.0090
65	0.0000	0.0000

Disabled Mortality

1977 Railroad Board Disabled Mortality Table

Representative Termination Rates not Due to Disability, Retirement or Mortality

Attained Age	Percentage leaving during the year	
	Males	**Females**
20	0.1470	0.2160
25	0.0740	0.1160
30	0.0430	0.0670
35	0.0310	0.0510
40	0.0200	0.0390
45	0.0130	0.0280
50	0.0070	0.0140
55	0.0000	0.0000
60	0.0000	0.0000
65	0.0000	0.0000

Form of Payment

Single Life Annuity.

Plan Name: SCA TISSUE HOURLY PENSION PLAN
EIN / PN: 23-3061590/003
Plan Sponsor: SCA Americas, Inc.
Valuation Date: January 1, 2009

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V
Statement of Actuarial Assumptions/Methods

Marriage

For purposes of valuing the pre-retirement surviving spouse's benefit, 80% of eligible participants are assumed to be married and male spouses are assumed to be 4 years older than female spouses.

Employees

It was assumed that there will be no new or rehired employees.

Plan Compensation

The plan benefit is not based on compensation.

Asset Method

Under this method, the valuation assets are equal to the average of three values (all determined without regard to receivable contributions), the result increased by the discounted present value of contributions expected to be made after the valuation date based on the prior plan year PPA effective interest rate. This amount is then subject to a 10% corridor around the market value of assets (including the discounted present value of receivable contributions) as of the valuation date. The three values used to develop the average value are: the market value of assets as of the current valuation date, the adjusted market value of assets as of the prior valuation date and the adjusted market value of assets as of the second prior valuation date. The adjusted market value as of a relevant valuation date is equal to the market value of assets as of the prior valuation date increased by actual plan contributions and assumed return on plan assets and decreased by actual plan disbursements after that date until the current valuation date.

Participant Data

Employee data was supplied by SCA Americas, Inc. as of January 1, 2009.

Tax Policy

The actuarial valuation performed for the plan year ending December 31, 2009 is used to determine the maximum deductible contribution for the tax year ending December 31, 2009.

Benefits not Included in Valuation

We believe that we have reflected all significant Plan provisions in this valuation.

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V
Statement of Actuarial Assumptions/Methods

Nature of Actuarial Calculations

The results documented in this report are estimates based on data that may be imperfect and on assumptions about future events. Certain plan provisions may be approximated or deemed insignificant and therefore are not valued. Assumptions may be made about participant data or other factors. Reasonable efforts were made in this valuation to ensure that items that are significant in the context of the actuarial liabilities or costs are treated appropriately, and not excluded or included inappropriately.

A range of results, different from those presented in this report could be considered reasonable. The numbers are not rounded, but this is for convenience only and should not imply precision, which is not inherent in actuarial calculations.

The assumptions selected for this valuation other than those prescribed by law, generally reflect long-term average expectations. If overall future plan experience is less favorable than assumed, the relative level of plan costs or contribution requirements determined in this valuation will likely increase in future valuations. Future actuarial measurements may differ significantly from the current measurements presented in this report due to such factors as the following: plan experience differing from that anticipated by the economic or demographic assumptions; increases or decreases expected as part of the natural operation of the methodology used for the measurements (such as the end of an amortization period); and changes in plan provisions or applicable law. It is beyond the scope of this actuarial valuation to analyze the potential range of future pension contributions, but we can do so upon request.

Changes in Assumptions and Methods Since Last Actuarial Valuation

Other than the prescribed changes in the mortality, the discount rate was changed as allowed under IRS guidance from the September three segment rate basis to the October full yield curve rates. The valuation asset method changed from market value of assets to a 3-year smoothed value. The asset value was calculated under the provisions of WRERA. An administrative expense was added to the target normal cost this year.

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V
Summary of Plan Provisions

Plan Sponsor

SCA Americas, Inc.

Plan

SCA Tissue Hourly Pension Plan

Brattleboro, VT and LaGrange, GA Locations

Effective Date and Most Recent Amendment

The plan was originally effective September 1, 2001.

Plan Year

The twelve-month period ending December 31.

Coverage and Participation

During 2003, these locations were shutdown. Therefore, there are no longer any active members in the Plan, and there will not be any new members added to the Plan.

Prior to the plan closings, a participant was eligible to become a member as follows:

An employee is eligible to become a member in the Plan, if they are a non-union hourly employee of SCA Tissue employed at the Company's LaGrange facility or a union hourly employee at the Company's Brattleboro facility who is a member of the Paper, Allied-Industrial, Chemical, and Energy Worker's International Union, Local 6-1085. Once a participant is eligible, they are automatically a member of the Plan.

Credited Service

The number of full and partial 12-month periods representing the participant's total service with the Company or an affiliate. One year of credited service is earned for each 12 months of credited service and a partial year of credited service for each period of less than 12 months.

If the participant was employed by Georgia-Pacific Corporation on August 31, 2001 and became employed by SCA Tissue on September 1, 2001, their service with Georgia-Pacific Corporation counts towards their service in the plan.

These locations were shutdown in 2003 and, therefore, there will no future credited service accrual.

Plan Name: SCA TISSUE HOURLY PENSION PLAN
EIN / PN: 23-3061590/003
Plan Sponsor: SCA Americas, Inc.
Valuation Date: January 1, 2009

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V
Summary of Plan Provisions

Vesting Service

Calculated in the same manner as Credited Service.

Normal Retirement

Eligibility	Attainment of age 65.
Benefit	**LaGrange, GA**: At the time of the plant closing, the amount of monthly benefit received at normal retirement age was equal to a benefit of $22 per month multiplied by each full and partial year of service. **Brattleboro, VT**: At the time of the plant closing, the amount of monthly benefit received at normal retirement age was equal to a benefit of $22 per month multiplied by each full and partial year of service.

Early Retirement

Eligibility	Attainment of age 55 and the completion of 5 years of credited service
Benefit	A benefit computed in the same manner as the Normal Retirement benefit based on the dollar multiplier and credited service at the time of termination. If the benefit is received prior to age 62, the normal retirement benefit is reduced by one-half of one percent (.5%) for each full calendar month they retire before age 62. This benefit will be paid without reduction if benefit commencement is on or after age 62.

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V
Summary of Plan Provisions

Vested Benefits Upon Termination of Service

Eligibility	Completion of 5 years of Credited Service.
Benefit	A benefit computed in the same manner as a normal retirement benefit based on the dollar multiplier and credited service at the time of termination. If the benefit is received prior to age 62, the normal retirement benefit is reduced by one-half of one percent (.5%) for each full calendar month they retire before age 62. This benefit will be paid without reduction if benefit commencement is on or after age 62.

Disability Retirement

Eligibility	Completion of 5 years of Credited Service, and eligible to receive disability benefits from the Social Security Administration.
Benefit	A benefit computed in the same manner as a normal retirement benefit based on the dollar multiplier and credited service at the time of disability. This benefit will be paid without reduction from the date of disability until the earlier of the participant's Normal Retirement Date, the date of recovery from disability or the date of death. The participant may elect to retire at age 55, but if retirement is prior to age 62 the benefit will be reduced in accordance with early retirement provisions described earlier. This will allow the participant to elect additional spousal death protection.

Postponed Retirement

Eligibility	Retirement after attainment of age 65.
Benefit	A benefit computed in the same manner as a normal retirement benefit based on the benefit level and credited service at the time of termination.

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V
Summary of Plan Provisions

Pre-retirement Death Benefits

Eligibility	The participant must be married for at least one year and must have completed 5 years of Credited Service.
Benefit	
Death Before Age 55 with 5 Years of Vested Service	If death occurs before age 55, the spouse of the participant will receive a benefit at the participant's early retirement date, calculated as if the participant had retired on that date, calculated as if the participant had retired on that date, elected a reduced 50% joint and survivor annuity, and died immediately thereafter. The participant's spouse may elect to defer the start of the qualified preretirement annuity until the participant's Normal Retirement Date.
Death After Age 55 with 5 Years of Vested Service	If death occurs after age 55, the spouse of the participant will receive an immediate benefit calculated as if the participant survived to the date of death, retired on that date, elected a reduced 50% joint and survivor annuity, and died immediately.

Normal Form of Retirement Benefit

An unmarried member receives benefits payable as a life annuity. A married member receives a 50% joint and survivor benefit.

Optional Forms of Benefits

As outlined in Article V of the plan document, optional forms of payment include 100% joint and survivor, a 50% joint and survivor, a three year certain option, and a life annuity. In all cases, optional forms of payment are provided as an actuarial equivalent to a life annuity.

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V
Summary of Plan Provisions

Alsip, IL Location

Effective Date and Most Recent Amendment

The effective date is March 1, 1996. The plan was amended and restated effective September 1, 2001. The Alsip Plan was merged into the Hourly Plan effective January 1, 2003. The plan was amended effective January 1, 2008 to increase the accrued benefits for certain participants.

Coverage and Participation

A participant is eligible to become a member in the plan if they are all of the following:

An hourly employee of SCA Tissue at the Alsip facility;

A member of the Paper, Allied & Industrial, Chemical and Energy Workers International Union and are covered by a collective bargaining agreement between SCA Tissue and the Union; and

An employee who completes or is expected to complete 1,000 hours of service during any 12-month period of employment, beginning on their employment date or any later anniversary date.

Credited Service

The number of full and partial 12-month periods representing the participant's total service with the Company or an affiliate after November 11, 1995. One year of Credited Service is earned for each 12 months of Credited Service and a partial year of Credited Service for each period of less than 12 months. Credited Service was frozen on September 1, 2002.

Vesting Service

Calculated in the same manner as Credited Service. For employees of CTC/FSC who were hired by Wisconsin Tissue Mills on November 10, 1995, service for the purpose of vesting and eligibility includes the Credited Service recognized under the CTC/FSC defined benefit pension plan.

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V
Summary of Plan Provisions

Normal Retirement

Eligibility	Attainment of age 65
Benefit	The sum of (1) and (2): (1) A monthly benefit of $28.00 multiplied by years of Credited Service. (2) A supplemental payment as follows: (a) $1.00 per month of Credited Service for each completed month of Credited Service from the tenth year through the nineteenth year of Credited Service, plus (b) $2.25 per month of Credited Service for each completed month of Credited Service from the twentieth year through the twenty-ninth year of Credited Service, plus (c) $3.25 per month of Credited Service for each completed month of Credited Service from the thirtieth year through the thirty-ninth year of Credited Service, plus (d) $4.00 per month of Credited Service for the fortieth year of Credited Service and for each completed month of Credited Service thereafter.

Benefits for Chicago Tissue Company, L.P. or the FSC Paper Company, L.P. (CTC/FSC) Pensionable Service

If the participant was employed by CTCFSC on November 9, 1995 and was employed by Wisconsin Tissue Mills on November 10, 1995, they will receive an additional monthly retirement benefit equal to $13.00 per month for each full year and a pro rata amount for each partial year of Credited Service with the company. The maximum number of years of recognized credit may not exceed the participant's Credited Service recognized under the defined benefits pension plan sponsored by CTC/FSC as in effect on December 1, 1995.

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V
Summary of Plan Provisions

Early Retirement

Eligibility	Attainment of age 55 and the completion of 10 years of Credited Service
Benefit	A benefit computed in the same manner as a normal retirement benefit based on the dollar multiplier and Credited Service at the time of termination. If the benefit is received prior to age 65 the normal retirement benefit is reduced by one-half of one percent (.5%) for each full calendar month they retire before age 65. This benefit will be paid without reduction if benefit commencement is on or after age 65.

Terminated With Vested Rights

Eligibility	Completion of 5 years of Credited Service.
Benefit	A benefit computed in the same manner as a normal retirement benefit based on the dollar multiplier and Credited Service at the time of termination. If the employee terminates with at least 10 years of Credited Service, a reduced benefit reduced for early retirement as described above, is payable at any point on or after age 55. Otherwise, this benefit will be paid without reduction at age 65.

Disability Retirement

Eligibility	Completion of 10 years of Credited Service (if injured prior to November 10, 1995, 5 years of Credited Service is needed), and eligible to receive disability benefits from the Social Security Administration.
Benefit	A benefit computed in the same manner as a normal retirement benefit based on the dollar multiplier and Credited Service at the time of disability. This benefit will be paid without reduction until the earlier of the participant's Normal Retirement Date, the date of recovery or date of death. In addition to this benefit, if the participant was employed by Wisconsin Tissue Mills on November 19, 1995, they also receive a disability benefit equal to $42 per month for each completed year of service recognized under the defined benefit pension plan sponsored by CTC/FSC in effect as of December 1,

Schedule SB, Part V
Summary of Plan Provisions

1995.

	If the participant was hired after November 10, 1995 and has attained at least 10 years of service, they can receive a monthly disability benefit (if hired prior to November 10, 1995, only 5 years of service are needed).

Postponed Retirement

Eligibility	Retirement after attainment of age 65.
Benefit	A benefit computed in the same manner as a normal retirement benefit based on the dollar multiplier and Credited Service at the time of termination.

Pre-retirement Death Benefits

Eligibility	Completion of 5 years of Credited Service.
Benefit	
Death at Any Age After Completion of 5 Years of Vesting Service, but Prior to 10 Years of Vesting Service	If death occurs after the participant is eligible to receive a pension benefit (5 years), but prior to 10 years of vested service, the spouse of the participant will receive a benefit at the participant's Normal Retirement Date calculated as if the participant had retired on that date, elected a 50% joint and survivor annuity, and died immediately thereafter.
Death Before Age 55 with 5 Years of Vested Service	If death occurs before age 55 and the participant had at least 10 years of vested service, the spouse of the participant can receive a benefit at the date the participant would have attained age 55, calculated as if the participant had retired on that date, elected a 50% joint and survivor annuity, and died immediately thereafter.

SCHEDULE SB ATTACHMENTS

Schedule SB, Part V
Summary of Plan Provisions

Death After Age 55 with 5 Years of Vested Service	If death occurs after age 55 and the participant had at least 10 years of vested service, the spouse of the participant will receive an immediate benefit calculated as if the participant survived to the date of death, retired on that date, elected a 50% joint and survivor annuity, and died one day later.

Normal Form of Retirement Benefit

An unmarried member receives benefits payable as a life annuity. A married member receives a 50% joint and survivor benefit.

Optional Forms of Benefits

As outlined in Article V of the plan document, optional forms of payment include 50% joint and survivor, 50% or 66-2/3% contingent amount, a five year certain option, and a life annuity. In all cases, optional forms of payment are provided as an actuarial equivalent to a life annuity.

Changes in Plan Provisions since Last Actuarial Valuation

No other significant changes were made since the last valuation.

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 25
Change in Method

Other than the prescribed changes in the mortality, the discount rate was changed as allowed under IRS guidance from the September three segment rate basis to the October full yield curve rates. The valuation asset method changed from market value of assets to a 3-year smoothed value. The asset value was calculated under the provisions of WRERA. An administrative expense was added to the target normal cost this year.

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 26
Schedule of Active Participant Data as of January 1, 2009

Attained Age	Years of Credited Service																			
	Under 1		1 to 4		5 to 9		10 to 14		15 to 19		20 to 24		25 to 29		30 to 34		35 to 39		40 & Over	
	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.	No.	Avg. Comp.
Under 25	0		0		0		0		0		0		0		0		0		0	
25 - 29	0		0		0		0		0		0		0		0		0		0	
30 - 34	0		0		0		0		0		0		0		0		0		0	
35 - 39	0		0		1		0		1		0		0		0		0		0	
40 - 44	0		0		1		0		7		0		0		0		0		0	
45 - 49	0		0		0		1		7		1		0		0		0		0	
50 - 54	0		0		0		1		12		2		2		2		0		0	
55 - 59	0		0		0		0		6		2		0		1		1		0	
60 - 64	0		0		0		0		2		1		0		0		1		0	
65 - 69	0		0		0		0		0		0		0		0		1		0	
70 & Over	0		0		0		0		0		0		0		0		0		0	

Plan Name: SCA TISSUE HOURLY PENSION PLAN
EIN / PN: 23-3061590/003
Plan Sponsor: SCA Tissue NA LLC
Valuation Date: January 1, 2009

SCHEDULE SB ATTACHMENTS

Schedule SB, Line 32
Schedule of Amortization Bases
as of January 1, 2009

	Type of Base	Date Established	Initial Amount	Remaining Amortization Period (Years)	Outstanding Balance	Amortization Payment
1	Shortfall	01/01/2009	164,110	7	164,110	29,121
Total					164,110	29,121

Plan Name: SCA TISSUE HOURLY PENSION PLAN
EIN / PN: 23-3061590/003
Plan Sponsor: SCA Tissue NA LLC
Valuation Date: January 1, 2009

SCA Tissue Hourly Pension Plan
Schedule H, Line 4(i) – Schedule of Assets (Held at End of Year)
As of December 31, 2009

EIN 23-3061590 Plan #003

(a)	(b) Identity of issue, borrower, lessor, or similar party	Shares/ Unit	(c) Description of investment including maturity date, rate of interest, collateral, par, or maturity value	(d) Cost	(e) Current Value
			Mutual Funds:		
*	Vanguard	39,219	Vanguard Total Bond Market Index Fund	$ 397,465	$ 405,919
*	Vanguard	5,474	Vanguard Inflation-Protected Securities Fund	129,797	134,935
*	Vanguard	3,278	Vanguard Institutional Index Fund	280,989	334,255
*	Vanguard	10,211	Vanguard Extended Market Index Fund	271,367	333,704
*	Vanguard	14,254	Vanguard Developed Markets Index Fund	114,787	135,841
			Total Assets Held for Investment	$1,194,405	$1,344,654

* Party-in-interest

This schedule was prepared from data certified as complete and accurate by the Trustee, Vanguard Fiduciary Trust Company

EIN: 23-3061590 Plan #003

	Description of Assets	Purchase Price	Selling Price	Cost of Asset	Current Value of Assets on Transaction Date	Net Gain/Loss
	Category (i) – Single transaction in excess of 5% of plan assets:					
*Principal	Money Market Separate Account	N/A	$ 490,570	$ 490,570	$ 490,570	$ -
*Principal	Money Market Separate Account	$ 477,411	N/A	477,411	477,411	-
*Principal	Small Cap S&P 600 Index Separate Account	N/A	97,115	138,705	97,115	(41,590)
*Principal	Large Cap S&P 500 Index Separate Account	N/A	380,296	546,332	380,296	(166,036)
Dreyfus	International Stock Index Fund	N/A	95,717	146,285	95,717	(50,568)
*Vanguard	Inflation Protection Securities Fund	N/A	125,114	133,443	125,114	(8,329)
*Vanguard	Inflation Protection Securities Fund	113,107	N/A	113,107	113,107	-
*Vanguard	Total Bond Market Index Fund	N/A	424,244	422,631	424,244	1,613
*Vanguard	Total Bond Market Index Fund	339,320	N/A	339,320	339,320	-
*Vanguard	Institutional Index Fund	282,766	N/A	282,766	282,766	-
*Vanguard	Extended Market Index Fund	282,766	N/A	282,766	282,766	-
*Vanguard	Developed Markets Index Fund	113,107	N/A	113,107	113,107	-
	Category (iii) – Series of transactions in excess of 5% of plan assets:					
*Principal	Money Market Separate Account					
	11 purchases	$ 545,420	N/A	$ 545,420	$ 545,420	$ -
*Principal	Money Market Separate Account					
	29 sales	N/A	$ 556,729	556,681	556,729	48
*Principal	Small Cap S&P 600 Index Separate Account					
	5 sales	N/A	102,804	147,416	102,804	(44,612)
*Principal	Large Cap S&P 500 Index Separate Account					
	7 sales	N/A	404,312	582,984	404,312	(178,672)
*Principal	Large Cap S&P 500 Index Separate Account					
	1 purchase	235	N/A	235	235	-
Dreyfus	International Stock Index Fund					
	5 sales	N/A	101,158	155,451	101,158	(54,293)
*Vanguard	Inflation Protection Securities Fund					
	4 purchases	132,671	N/A	132,671	132,671	-
*Vanguard	Inflation Protection Securities Fund					
	19 sales	N/A	138,112	146,811	138,112	(8,699)
*Vanguard	Total Bond Market Index Fund					
	9 purchases	414,109	N/A	414,109	414,109	-
*Vanguard	Total Bond Market Index Fund					
	19 sales	N/A	466,241	464,011	466,241	2,230
*Vanguard	Institutional Index Fund					
	2 purchases	304,391	N/A	304,391	304,391	-
*Vanguard	Institutional Index Fund					
	15 sales	N/A	33,604	29,052	33,604	4,552
*Vanguard	Extended Market Index Fund					
	15 sales	N/A	44,564	37,159	44,564	7,405
*Vanguard	Extended Market Index Fund					
	2 purchases	304,391	N/A	304,391	304,391	-
*Vanguard	Developed Markets Index Fund					
	15 sales	N/A	9,920	8,559	9,920	1,361
*Vanguard	Developed Markets Index Fund					
	2 purchases	121,757	N/A	121,757	121,757	-

*Denotes party-in-interest

Transactions or series of transactions in excess of 5% of the current value of the plan's assets at the beginning of the Plan year, as defined, in 29 CFR 2520.103 6 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA.

There were no category (ii) or (iv) reportable transactions during the year ended December 31, 2009.