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| <b>Form 5500</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security<br>Administration<br><br>Pension Benefit Guaranty Corporation | <b>Annual Return/Report of Employee Benefit Plan</b><br><br>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 6057(b) and 6058(a) of the Internal Revenue Code (the Code).<br><br><b>▶ Complete all entries in accordance with the instructions to the Form 5500.</b> | OMB Nos. 1210-0110<br>1210-0089<br><br><b>2016</b><br><br><b>This Form is Open to Public Inspection</b> |
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|----------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|
| <b>Part I</b>                                                                                            | <b>Annual Report Identification Information</b>                                                          |                                                                                                                                                                                                                                             |                                                                                           |
| For calendar plan year 2016 or fiscal plan year beginning <u>01/01/2016</u> and ending <u>12/31/2016</u> |                                                                                                          |                                                                                                                                                                                                                                             |                                                                                           |
| <b>A</b>                                                                                                 | This return/report is for:                                                                               | <input type="checkbox"/> a multiemployer plan <input type="checkbox"/> a multiple-employer plan (Filers checking this box must attach a list of participating employer information in accordance with the form instructions.)               |                                                                                           |
|                                                                                                          | <input checked="" type="checkbox"/> a single-employer plan <input type="checkbox"/> a DFE (specify) ____ |                                                                                                                                                                                                                                             |                                                                                           |
| <b>B</b>                                                                                                 | This return/report is:                                                                                   | <input type="checkbox"/> the first return/report<br><input type="checkbox"/> the final return/report<br><input type="checkbox"/> an amended return/report<br><input type="checkbox"/> a short plan year return/report (less than 12 months) |                                                                                           |
| <b>C</b>                                                                                                 | If the plan is a collectively-bargained plan, check here. .... ▶ <input type="checkbox"/>                |                                                                                                                                                                                                                                             |                                                                                           |
| <b>D</b>                                                                                                 | Check box if filing under:                                                                               | <input checked="" type="checkbox"/> Form 5558<br><input type="checkbox"/> special extension (enter description)                                                                                                                             | <input type="checkbox"/> automatic extension<br><input type="checkbox"/> the DFVC program |

|                |                                                                                                                                                                                                                                                                                                                                                       |           |                                                                                                                                                                                                                |
|----------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part II</b> | <b>Basic Plan Information</b> —enter all requested information                                                                                                                                                                                                                                                                                        |           |                                                                                                                                                                                                                |
| <b>1a</b>      | Name of plan<br><u>SCA TISSUE HOURLY PENSION PLAN</u>                                                                                                                                                                                                                                                                                                 | <b>1b</b> | Three-digit plan number (PN) ▶ <u>003</u>                                                                                                                                                                      |
|                |                                                                                                                                                                                                                                                                                                                                                       | <b>1c</b> | Effective date of plan<br><u>09/01/2001</u>                                                                                                                                                                    |
| <b>2a</b>      | Plan sponsor's name (employer, if for a single-employer plan)<br>Mailing address (include room, apt., suite no. and street, or P.O. Box)<br>City or town, state or province, country, and ZIP or foreign postal code (if foreign, see instructions)<br><u>SCA AMERICAS, INC.</u><br><br><u>2929 ARCH STREET</u><br><u>PHILADELPHIA, PA 19104-2858</u> |           | <b>2b</b> Employer Identification Number (EIN)<br><u>23-3061590</u><br><br><b>2c</b> Plan Sponsor's telephone number<br><u>610-499-3700</u><br><br><b>2d</b> Business code (see instructions)<br><u>322100</u> |
|                | <u>CIRA CENTRE</u><br><u>SUITE 2600</u><br><u>PHILADELPHIA, PA 19104-2858</u>                                                                                                                                                                                                                                                                         |           |                                                                                                                                                                                                                |

**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.

|                                                                                                 |                                                   |                   |                                                              |
|-------------------------------------------------------------------------------------------------|---------------------------------------------------|-------------------|--------------------------------------------------------------|
| <b>SIGN HERE</b>                                                                                | Filed with authorized/valid electronic signature. | <u>10/13/2017</u> | <u>TOM PEZICK</u>                                            |
|                                                                                                 | <b>Signature of plan administrator</b>            | Date              | Enter name of individual signing as plan administrator       |
| <b>SIGN HERE</b>                                                                                |                                                   |                   |                                                              |
|                                                                                                 | <b>Signature of employer/plan sponsor</b>         | Date              | Enter name of individual signing as employer or plan sponsor |
| <b>SIGN HERE</b>                                                                                |                                                   |                   |                                                              |
|                                                                                                 | <b>Signature of DFE</b>                           | Date              | Enter name of individual signing as DFE                      |
| Preparer's name (including firm name, if applicable) and address (include room or suite number) |                                                   |                   | Preparer's telephone number                                  |
|                                                                                                 |                                                   |                   |                                                              |

|                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                               |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|
| <b>3a</b> Plan administrator's name and address <input type="checkbox"/> Same as Plan Sponsor<br>BENEFITS ADMINISTRATIVE COMMITTEE OF SCA AMERICAS, INC.<br><br>2929 ARCH STREET<br>PHILADELPHIA, PA 19104-2858                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                       | <b>3b</b> Administrator's EIN<br>23-3061590<br><br><b>3c</b> Administrator's telephone number<br>610-499-3700                                 |
| <b>4</b> 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:<br><b>a</b> Sponsor's name                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                     | <b>4b</b> EIN<br><br><b>4c</b> PN                                                                                                             |
| <b>5</b> Total number of participants at the beginning of the plan year                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                               | <b>5</b> 129                                                                                                                                  |
| <b>6</b> Number of participants as of the end of the plan year unless otherwise stated (welfare plans complete only lines <b>6a(1)</b> , <b>6a(2)</b> , <b>6b</b> , <b>6c</b> , and <b>6d</b> ).<br><br><b>a(1)</b> Total number of active participants at the beginning of the plan year.....<br><b>a(2)</b> Total number of active participants at the end of the plan year .....<br><br><b>b</b> Retired or separated participants receiving benefits.....<br><b>c</b> Other retired or separated participants entitled to future benefits .....<br><b>d</b> Subtotal. Add lines <b>6a(2)</b> , <b>6b</b> , and <b>6c</b> .....<br><b>e</b> Deceased participants whose beneficiaries are receiving or are entitled to receive benefits. ....<br><b>f</b> Total. Add lines <b>6d</b> and <b>6e</b> .....<br><br><b>g</b> Number of participants with account balances as of the end of the plan year (only defined contribution plans complete this item) .....<br><br><b>h</b> Number of participants that terminated employment during the plan year with accrued benefits that were less than 100% vested ..... | <b>6a(1)</b> 4<br><b>6a(2)</b> 4<br><b>6b</b> 48<br><b>6c</b> 66<br><b>6d</b> 118<br><b>6e</b> 6<br><b>6f</b> 124<br><b>6g</b><br><b>6h</b> 0 |
| <b>7</b> Enter the total number of employers obligated to contribute to the plan (only multiemployer plans complete this item).....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   | <b>7</b>                                                                                                                                      |
| <b>8a</b> If the plan provides pension benefits, enter the applicable pension feature codes from the List of Plan Characteristics Codes in the instructions:<br>1B 1I 3H<br><br><b>b</b> If the plan provides welfare benefits, enter the applicable welfare feature codes from the List of Plan Characteristics Codes in the instructions:                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                           |                                                                                                                                               |

|                                                                                                                                                                                                                                                                                                                                                                                                                                       |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
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| <b>9a</b> Plan funding arrangement (check all that apply)<br>(1) <input type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor                                                                                                                                         | <b>9b</b> Plan benefit arrangement (check all that apply)<br>(1) <input type="checkbox"/> Insurance<br>(2) <input type="checkbox"/> Code section 412(e)(3) insurance contracts<br>(3) <input checked="" type="checkbox"/> Trust<br>(4) <input type="checkbox"/> General assets of the sponsor                                                                                                                                                                                                              |
| <b>10</b> Check all applicable boxes in 10a and 10b to indicate which schedules are attached, and, where indicated, enter the number attached. (See instructions)                                                                                                                                                                                                                                                                     |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| <b>a Pension Schedules</b><br>(1) <input checked="" type="checkbox"/> <b>R</b> (Retirement Plan Information)<br><br>(2) <input type="checkbox"/> <b>MB</b> (Multiemployer Defined Benefit Plan and Certain Money Purchase Plan Actuarial Information) - signed by the plan actuary<br><br>(3) <input checked="" type="checkbox"/> <b>SB</b> (Single-Employer Defined Benefit Plan Actuarial Information) - signed by the plan actuary | <b>b General Schedules</b><br>(1) <input checked="" type="checkbox"/> <b>H</b> (Financial Information)<br>(2) <input type="checkbox"/> <b>I</b> (Financial Information – Small Plan)<br>(3) <input type="checkbox"/> <b>0</b> <b>A</b> (Insurance Information)<br>(4) <input checked="" type="checkbox"/> <b>C</b> (Service Provider Information)<br>(5) <input type="checkbox"/> <b>D</b> (DFE/Participating Plan Information)<br>(6) <input type="checkbox"/> <b>G</b> (Financial Transaction Schedules) |

**Part III Form M-1 Compliance Information (to be completed by welfare benefit plans)**

**11a** If the plan provides welfare benefits, was the plan subject to the Form M-1 filing requirements during the plan year? (See instructions and 29 CFR 2520.101-2.) ..... ☐ Yes ☐ No

If "Yes" is checked, complete lines 11b and 11c.

**11b** Is the plan currently in compliance with the Form M-1 filing requirements? (See instructions and 29 CFR 2520.101-2.) ..... ☐ Yes ☐ No

**11c** Enter the Receipt Confirmation Code for the 2016 Form M-1 annual report. If the plan was not required to file the 2016 Form M-1 annual report, enter the Receipt Confirmation Code for the most recent Form M-1 that was required to be filed under the Form M-1 filing requirements. (Failure to enter a valid Receipt Confirmation Code will subject the Form 5500 filing to rejection as incomplete.)

Receipt Confirmation Code \_\_\_\_\_

|                                                                                                                                                                                                                            |                                                                                                                                                                                                                                                                                                                                    |                                                                                           |
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| <b>SCHEDULE SB</b><br><b>(Form 5500)</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration<br><br>Pension Benefit Guaranty Corporation | <b>Single-Employer Defined Benefit Plan</b><br><b>Actuarial Information</b><br><br>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).<br><br>▶ <b>File as an attachment to Form 5500 or 5500-SF.</b> | OMB No. 1210-0110<br><br><b>2016</b><br><br><b>This Form is Open to Public Inspection</b> |
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For calendar plan year 2016 or fiscal plan year beginning 01/01/2016 and ending 12/31/2016

▶ **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.

|                                                                                                                                           |                                                                                                                                                         |
|-------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>A</b> Name of plan<br><u>SCA TISSUE HOURLY PENSION PLAN</u>                                                                            | <b>B</b> Three-digit plan number (PN) ▶ <u>003</u>                                                                                                      |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF<br><u>SCA AMERICAS, INC.</u>                                     | <b>D</b> Employer Identification Number (EIN)<br><u>23-3061590</u>                                                                                      |
| <b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B | <b>F</b> Prior year plan size: <input type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input checked="" type="checkbox"/> More than 500 |

|                                                                                                                                                                                                                 |                                                                                                                       |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------|
| <b>Part I</b>                                                                                                                                                                                                   | <b>Basic Information</b>                                                                                              |
| <b>1</b> Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2016</u>                                                                                                                               |                                                                                                                       |
| <b>2</b> Assets:                                                                                                                                                                                                |                                                                                                                       |
| <b>a</b> Market value .....                                                                                                                                                                                     | <b>2a</b> <u>2199498</u>                                                                                              |
| <b>b</b> Actuarial value .....                                                                                                                                                                                  | <b>2b</b> <u>2288750</u>                                                                                              |
| <b>3</b> Funding target/participant count breakdown                                                                                                                                                             |                                                                                                                       |
| <b>a</b> For retired participants and beneficiaries receiving payment .....                                                                                                                                     | (1) Number of participants <u>52</u> (2) Vested Funding Target <u>1130050</u> (3) Total Funding Target <u>1130050</u> |
| <b>b</b> For terminated vested participants .....                                                                                                                                                               | <u>74</u> <u>1156649</u> <u>1156649</u>                                                                               |
| <b>c</b> For active participants .....                                                                                                                                                                          | <u>4</u> <u>25708</u> <u>25708</u>                                                                                    |
| <b>d</b> Total .....                                                                                                                                                                                            | <u>130</u> <u>2312407</u> <u>2312407</u>                                                                              |
| <b>4</b> If the plan is in at-risk status, check the box and complete lines (a) and (b) .....                                                                                                                   | <input type="checkbox"/>                                                                                              |
| <b>a</b> Funding target disregarding prescribed at-risk assumptions .....                                                                                                                                       | <b>4a</b>                                                                                                             |
| <b>b</b> Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor ..... | <b>4b</b>                                                                                                             |
| <b>5</b> Effective interest rate .....                                                                                                                                                                          | <b>5</b> <u>6.11 %</u>                                                                                                |
| <b>6</b> Target normal cost .....                                                                                                                                                                               | <b>6</b> <u>90000</u>                                                                                                 |

**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.

|                                                                 |                               |                                        |
|-----------------------------------------------------------------|-------------------------------|----------------------------------------|
| <b>SIGN HERE</b>                                                |                               | <u>10/09/2017</u>                      |
|                                                                 | Signature of actuary          | Date                                   |
| <u>J. STEVEN PAK</u>                                            | Type or print name of actuary | <u>17-05793</u>                        |
|                                                                 |                               | Most recent enrollment number          |
| <u>TOWERS WATSON DELAWARE, INC.</u>                             | Firm name                     | <u>215-246-4941</u>                    |
| <u>1500 MARKET STREET</u><br><u>PHILADELPHIA, PA 19102-4790</u> | Address of the firm           | Telephone number (including area code) |

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 ☐

**For Paperwork Reduction Act Notice, see the Instructions for Form 5500 or 5500-SF.**

**Schedule SB (Form 5500) 2016**  
**v. 160205**

| 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 (line 13 from prior year) .....                                                  | 0                                                   | 0                      |
| 8       | Portion elected for use to offset prior year's funding requirement (line 35 from prior year) .....                                               | 0                                                   | 0                      |
| 9       | Amount remaining (line 7 minus line 8) .....                                                                                                     | 0                                                   | 0                      |
| 10      | Interest on line 9 using prior year's actual return of 0.28% .....                                                                               | 0                                                   | 0                      |
| 11      | Prior year's excess contributions to be added to prefunding balance:                                                                             |                                                     |                        |
| a       | Present value of excess contributions (line 38a from prior year) .....                                                                           |                                                     | 90062                  |
| b(1)    | Interest on the excess, if any, of line 38a over line 38b from prior year Schedule SB, using prior year's effective interest rate of 6.34% ..... |                                                     | 5710                   |
| b(2)    | Interest on line 38b from prior year Schedule SB, using prior year's actual return .....                                                         |                                                     | 0                      |
| c       | Total available at beginning of current plan year to add to prefunding balance .....                                                             |                                                     | 95772                  |
| d       | Portion of (c) to be added to prefunding balance .....                                                                                           |                                                     | 0                      |
| 12      | Other reductions in balances due to elections or deemed elections .....                                                                          | 0                                                   | 0                      |
| 13      | Balance at beginning of current year (line 9 + line 10 + line 11d – line 12) .....                                                               | 0                                                   | 0                      |

| Part III |                                                                                                                                                                  | Funding Percentages |         |
|----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|---------|
| 14       | Funding target attainment percentage .....                                                                                                                       | 14                  | 98.97%  |
| 15       | Adjusted funding target attainment percentage .....                                                                                                              | 15                  | 98.97%  |
| 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                  | 113.53% |
| 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<br>(MM-DD-YYYY)                                                          | (b) Amount paid by<br>employer(s) | (c) Amount paid by<br>employees        |              |
| 09/28/2016                                                                        | 99000                             | 0                                      |              |
| 09/08/2017                                                                        | 10000                             | 0                                      |              |
|                                                                                   |                                   |                                        |              |
|                                                                                   |                                   |                                        |              |
|                                                                                   |                                   |                                        |              |
|                                                                                   |                                   |                                        |              |
|                                                                                   |                                   | Totals ▶                               | 18(b) 109000 |
|                                                                                   |                                   | 18(c)                                  | 0            |

|                                                                                                                               |                                                                     |
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| 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 contributions from prior years .....                                 | 19a 0                                                               |
| b Contributions made to avoid restrictions adjusted to valuation date .....                                                   | 19b 0                                                               |
| c Contributions allocated toward minimum required contribution for current year adjusted to valuation date .....              | 19c 103788                                                          |
| 20 Quarterly contributions and liquidity shortfalls:                                                                          |                                                                     |
| a Did the plan have a "funding shortfall" for the prior year? .....                                                           | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| b If line 20a is "Yes," were required quarterly installments for the current year made in a timely manner? .....              | <input type="checkbox"/> Yes <input type="checkbox"/> No            |
| c If line 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                                                             |
|                                                                                                                               |                                                                     |

|                       |                                                                                                                                                                                                                                  |                                                                                                                                                                                                                                                    |                       |                       |                       |                                                     |
|-----------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------|-----------------------|-----------------------|-----------------------------------------------------|
| <b>Part V</b>         | <b>Assumptions Used to Determine Funding Target and Target Normal Cost</b>                                                                                                                                                       |                                                                                                                                                                                                                                                    |                       |                       |                       |                                                     |
| <b>21</b>             | Discount rate:                                                                                                                                                                                                                   |                                                                                                                                                                                                                                                    |                       |                       |                       |                                                     |
| <b>a</b>              | Segment rates:                                                                                                                                                                                                                   | <table border="1" style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%;">1st segment:<br/>4.43%</td> <td style="width: 33%;">2nd segment:<br/>5.91%</td> <td style="width: 33%;">3rd segment:<br/>6.65%</td> </tr> </table> | 1st segment:<br>4.43% | 2nd segment:<br>5.91% | 3rd segment:<br>6.65% | <input type="checkbox"/> N/A, full yield curve used |
| 1st segment:<br>4.43% | 2nd segment:<br>5.91%                                                                                                                                                                                                            | 3rd segment:<br>6.65%                                                                                                                                                                                                                              |                       |                       |                       |                                                     |
| <b>b</b>              | Applicable month (enter code) .....                                                                                                                                                                                              | <b>21b</b>                                                                                                                                                                                                                                         | 4                     |                       |                       |                                                     |
| <b>22</b>             | Weighted average retirement age .....                                                                                                                                                                                            | <b>22</b>                                                                                                                                                                                                                                          | 65                    |                       |                       |                                                     |
| <b>23</b>             | Mortality table(s) (see instructions) <input type="checkbox"/> Prescribed - combined <input checked="" type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute                                               |                                                                                                                                                                                                                                                    |                       |                       |                       |                                                     |
| <b>Part VI</b>        | <b>Miscellaneous Items</b>                                                                                                                                                                                                       |                                                                                                                                                                                                                                                    |                       |                       |                       |                                                     |
| <b>24</b>             | Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. .... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |                                                                                                                                                                                                                                                    |                       |                       |                       |                                                     |
| <b>25</b>             | Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. .... <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No                                      |                                                                                                                                                                                                                                                    |                       |                       |                       |                                                     |
| <b>26</b>             | Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. .... <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No                            |                                                                                                                                                                                                                                                    |                       |                       |                       |                                                     |
| <b>27</b>             | If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment. ....                                                                                                       | <b>27</b>                                                                                                                                                                                                                                          |                       |                       |                       |                                                     |
| <b>Part VII</b>       | <b>Reconciliation of Unpaid Minimum Required Contributions For Prior Years</b>                                                                                                                                                   |                                                                                                                                                                                                                                                    |                       |                       |                       |                                                     |
| <b>28</b>             | Unpaid minimum required contributions for all prior years .....                                                                                                                                                                  | <b>28</b>                                                                                                                                                                                                                                          | 0                     |                       |                       |                                                     |
| <b>29</b>             | Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a) .....                                                                                                       | <b>29</b>                                                                                                                                                                                                                                          | 0                     |                       |                       |                                                     |
| <b>30</b>             | Remaining amount of unpaid minimum required contributions (line 28 minus line 29) .....                                                                                                                                          | <b>30</b>                                                                                                                                                                                                                                          | 0                     |                       |                       |                                                     |
| <b>Part VIII</b>      | <b>Minimum Required Contribution For Current Year</b>                                                                                                                                                                            |                                                                                                                                                                                                                                                    |                       |                       |                       |                                                     |
| <b>31</b>             | Target normal cost and excess assets (see instructions):                                                                                                                                                                         |                                                                                                                                                                                                                                                    |                       |                       |                       |                                                     |
| <b>a</b>              | Target normal cost (line 6) .....                                                                                                                                                                                                | <b>31a</b>                                                                                                                                                                                                                                         | 90000                 |                       |                       |                                                     |
| <b>b</b>              | Excess assets, if applicable, but not greater than line 31a .....                                                                                                                                                                | <b>31b</b>                                                                                                                                                                                                                                         | 0                     |                       |                       |                                                     |
| <b>32</b>             | Amortization installments:                                                                                                                                                                                                       | Outstanding Balance                                                                                                                                                                                                                                | Installment           |                       |                       |                                                     |
| <b>a</b>              | Net shortfall amortization installment .....                                                                                                                                                                                     | 23657                                                                                                                                                                                                                                              | 3909                  |                       |                       |                                                     |
| <b>b</b>              | Waiver amortization installment .....                                                                                                                                                                                            | 0                                                                                                                                                                                                                                                  | 0                     |                       |                       |                                                     |
| <b>33</b>             | 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 .....                                                       |                                                                                                                                                                                                                                                    | <b>33</b>             |                       |                       |                                                     |
| <b>34</b>             | Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) .....                                                                                                               |                                                                                                                                                                                                                                                    | <b>34</b> 93909       |                       |                       |                                                     |
|                       | Carryover balance                                                                                                                                                                                                                | Prefunding balance                                                                                                                                                                                                                                 | Total balance         |                       |                       |                                                     |
| <b>35</b>             | Balances elected for use to offset funding requirement .....                                                                                                                                                                     | 0                                                                                                                                                                                                                                                  | 0                     |                       |                       |                                                     |
| <b>36</b>             | Additional cash requirement (line 34 minus line 35) .....                                                                                                                                                                        |                                                                                                                                                                                                                                                    | <b>36</b> 93909       |                       |                       |                                                     |
| <b>37</b>             | Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) .....                                                                                                        |                                                                                                                                                                                                                                                    | <b>37</b> 103788      |                       |                       |                                                     |
| <b>38</b>             | Present value of excess contributions for current year (see instructions)                                                                                                                                                        |                                                                                                                                                                                                                                                    |                       |                       |                       |                                                     |
| <b>a</b>              | Total (excess, if any, of line 37 over line 36) .....                                                                                                                                                                            | <b>38a</b>                                                                                                                                                                                                                                         | 9879                  |                       |                       |                                                     |
| <b>b</b>              | Portion included in line 38a attributable to use of prefunding and funding standard carryover balances .....                                                                                                                     | <b>38b</b>                                                                                                                                                                                                                                         | 0                     |                       |                       |                                                     |
| <b>39</b>             | Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) .....                                                                                                                            |                                                                                                                                                                                                                                                    | <b>39</b> 0           |                       |                       |                                                     |
| <b>40</b>             | Unpaid minimum required contributions for all years .....                                                                                                                                                                        |                                                                                                                                                                                                                                                    | <b>40</b> 0           |                       |                       |                                                     |
| <b>Part IX</b>        | <b>Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)</b>                                                                                                                                                |                                                                                                                                                                                                                                                    |                       |                       |                       |                                                     |
| <b>41</b>             | If an election was made to use PRA 2010 funding relief for this plan:                                                                                                                                                            |                                                                                                                                                                                                                                                    |                       |                       |                       |                                                     |
| <b>a</b>              | Schedule elected ..... <input type="checkbox"/> 2 plus 7 years <input type="checkbox"/> 15 years                                                                                                                                 |                                                                                                                                                                                                                                                    |                       |                       |                       |                                                     |
| <b>b</b>              | Eligible plan year(s) for which the election in line 41a was made ..... <input type="checkbox"/> 2008 <input type="checkbox"/> 2009 <input type="checkbox"/> 2010 <input type="checkbox"/> 2011                                  |                                                                                                                                                                                                                                                    |                       |                       |                       |                                                     |
| <b>42</b>             | Amount of acceleration adjustment .....                                                                                                                                                                                          | <b>42</b>                                                                                                                                                                                                                                          | 0                     |                       |                       |                                                     |
| <b>43</b>             | Excess installment acceleration amount to be carried over to future plan years .....                                                                                                                                             | <b>43</b>                                                                                                                                                                                                                                          | 0                     |                       |                       |                                                     |

|                                                                                                                                                                                                                                                                          |                                                                                                                                                                                                                        |                                                                                                                                                     |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>SCHEDULE C</b><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration</small><br><br><small>Pension Benefit Guaranty Corporation</small> | <b>Service Provider Information</b><br><br>This schedule is required to be filed under section 104 of the Employee Retirement Income Security Act of 1974 (ERISA).<br><br><b>► File as an attachment to Form 5500.</b> | OMB No. 1210-0110<br><br><div style="text-align: center; font-size: 1.2em;"><b>2016</b></div><br><br><b>This Form is Open to Public Inspection.</b> |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------|

For calendar plan year 2016 or fiscal plan year beginning 01/01/2016 and ending 12/31/2016

|                                                                                                                       |                                                                                                                                                                                                           |
|-----------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>A</b> Name of plan<br><span style="color: blue;">SCA TISSUE HOURLY PENSION PLAN</span>                             | <b>B</b> Three-digit plan number (PN) <span style="float: right;">►</span><br><div style="border: 1px solid black; height: 20px; width: 100%;"></div> <span style="color: blue; float: right;">003</span> |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><span style="color: blue;">SCA AMERICAS, INC.</span> | <b>D</b> Employer Identification Number (EIN)<br><span style="color: blue;">23-3061590</span>                                                                                                             |

|               |                                                        |
|---------------|--------------------------------------------------------|
| <b>Part I</b> | <b>Service Provider Information (see instructions)</b> |
|---------------|--------------------------------------------------------|

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>(b)</b> Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation |
|-------------------------------------------------------------------------------------------------------------------|

|                                                                                                                   |
|-------------------------------------------------------------------------------------------------------------------|
| <b>(b)</b> Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation |
|-------------------------------------------------------------------------------------------------------------------|

|                                                                                                                   |
|-------------------------------------------------------------------------------------------------------------------|
| <b>(b)</b> Enter name and EIN or address of person who provided you disclosures on eligible indirect compensation |
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|                                                                                                                   |
|-------------------------------------------------------------------------------------------------------------------|
| <b>(b)</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

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**(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

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**(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

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**(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

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

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**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)

TOWERS WATSON DELAWARE INC.

53-0181291

| <b>(b)</b><br>Service Code(s) | <b>(c)</b><br>Relationship to employer, employee organization, or person known to be a party-in-interest | <b>(d)</b><br>Enter direct compensation paid by the plan. If none, enter -0-. | <b>(e)</b><br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | <b>(f)</b><br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | <b>(g)</b><br>Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | <b>(h)</b><br>Did the service provider give you a formula instead of an amount or estimated amount? |
|-------------------------------|----------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|
| 11 50                         | NONE                                                                                                     | 28000                                                                         | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                         | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                              |                                                                                                                                                                                        | Yes <input type="checkbox"/> No <input type="checkbox"/>                                            |

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

CONRAD SIEGEL ACTUARIES

23-1669823

| <b>(b)</b><br>Service Code(s) | <b>(c)</b><br>Relationship to employer, employee organization, or person known to be a party-in-interest | <b>(d)</b><br>Enter direct compensation paid by the plan. If none, enter -0-. | <b>(e)</b><br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | <b>(f)</b><br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | <b>(g)</b><br>Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | <b>(h)</b><br>Did the service provider give you a formula instead of an amount or estimated amount? |
|-------------------------------|----------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|
| 11 15 17 38 49 50             | NONE                                                                                                     | 12750                                                                         | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                         | Yes <input type="checkbox"/> No <input type="checkbox"/>                                                                              |                                                                                                                                                                                        | Yes <input type="checkbox"/> No <input type="checkbox"/>                                            |

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

THE VANGUARD GROUP, INC.

23-1945930

| <b>(b)</b><br>Service Code(s) | <b>(c)</b><br>Relationship to employer, employee organization, or person known to be a party-in-interest | <b>(d)</b><br>Enter direct compensation paid by the plan. If none, enter -0-. | <b>(e)</b><br>Did service provider receive indirect compensation? (sources other than plan or plan sponsor) | <b>(f)</b><br>Did indirect compensation include eligible indirect compensation, for which the plan received the required disclosures? | <b>(g)</b><br>Enter total indirect compensation received by service provider excluding eligible indirect compensation for which you answered "Yes" to element (f). If none, enter -0-. | <b>(h)</b><br>Did the service provider give you a formula instead of an amount or estimated amount? |
|-------------------------------|----------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------|
| 15 25 50 51 52 68             | NONE                                                                                                     | 8490                                                                          | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                         | Yes <input checked="" type="checkbox"/> No <input type="checkbox"/>                                                                   | 0                                                                                                                                                                                      | Yes <input type="checkbox"/> No <input checked="" type="checkbox"/>                                 |

**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)

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

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

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

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

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

**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<br>(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<br>(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<br>(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)

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                    |                     |
|--------------------|---------------------|
| <b>a</b> Name:     | <b>b</b> EIN:       |
| <b>c</b> Position: |                     |
| <b>d</b> Address:  | <b>e</b> Telephone: |
|                    |                     |

Explanation:

|                                                                                                                                                                                                                                                             |                                                                                                                                                                                                                                                                              |                                                                                                          |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------|
| <b>SCHEDULE H</b><br><b>(Form 5500)</b><br><br><small>Internal Revenue Service</small><br><hr/> <small>Department of Labor</small><br><small>Employee Benefits Security Administration</small><br><hr/> <small>Pension Benefit Guaranty Corporation</small> | <b>Financial Information</b><br><br>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).<br><br><b>► File as an attachment to Form 5500.</b> | <small>OMB No. 1210-0110</small><br><br><b>2016</b><br><br><b>This Form is Open to Public Inspection</b> |
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|                                                                                                          |                                                                    |            |
|----------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------|------------|
| For calendar plan year 2016 or fiscal plan year beginning <b>01/01/2016</b> and ending <b>12/31/2016</b> |                                                                    |            |
| <b>A</b> Name of plan<br><b>SCA TISSUE HOURLY PENSION PLAN</b>                                           | <b>B</b> Three-digit plan number (PN) ►                            | <b>003</b> |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><b>SCA AMERICAS, INC.</b>               | <b>D</b> Employer Identification Number (EIN)<br><b>23-3061590</b> |            |

|               |                                      |
|---------------|--------------------------------------|
| <b>Part I</b> | <b>Asset and Liability Statement</b> |
|---------------|--------------------------------------|

**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 |
|---------------------------------------------------------------------------------------------------|-----------------|-----------------------|-----------------|
| <b>a</b> Total noninterest-bearing cash .....                                                     | <b>1a</b>       | 8878                  | 9693            |
| <b>b</b> Receivables (less allowance for doubtful accounts):                                      |                 |                       |                 |
| <b>(1)</b> Employer contributions.....                                                            | <b>1b(1)</b>    | 100000                | 10000           |
| <b>(2)</b> Participant contributions .....                                                        | <b>1b(2)</b>    |                       |                 |
| <b>(3)</b> Other.....                                                                             | <b>1b(3)</b>    |                       |                 |
| <b>c</b> General investments:                                                                     |                 |                       |                 |
| <b>(1)</b> Interest-bearing cash (include money market accounts & certificates of deposit).....   | <b>1c(1)</b>    |                       |                 |
| <b>(2)</b> U.S. Government securities .....                                                       | <b>1c(2)</b>    |                       |                 |
| <b>(3)</b> Corporate debt instruments (other than employer securities):                           |                 |                       |                 |
| <b>(A)</b> Preferred .....                                                                        | <b>1c(3)(A)</b> |                       |                 |
| <b>(B)</b> All other.....                                                                         | <b>1c(3)(B)</b> |                       |                 |
| <b>(4)</b> Corporate stocks (other than employer securities):                                     |                 |                       |                 |
| <b>(A)</b> Preferred .....                                                                        | <b>1c(4)(A)</b> |                       |                 |
| <b>(B)</b> Common.....                                                                            | <b>1c(4)(B)</b> |                       |                 |
| <b>(5)</b> Partnership/joint venture interests .....                                              | <b>1c(5)</b>    |                       |                 |
| <b>(6)</b> Real estate (other than employer real property).....                                   | <b>1c(6)</b>    |                       |                 |
| <b>(7)</b> Loans (other than to participants) .....                                               | <b>1c(7)</b>    |                       |                 |
| <b>(8)</b> Participant loans.....                                                                 | <b>1c(8)</b>    |                       |                 |
| <b>(9)</b> Value of interest in common/collective trusts .....                                    | <b>1c(9)</b>    |                       |                 |
| <b>(10)</b> Value of interest in pooled separate accounts .....                                   | <b>1c(10)</b>   |                       |                 |
| <b>(11)</b> Value of interest in master trust investment accounts .....                           | <b>1c(11)</b>   |                       |                 |
| <b>(12)</b> Value of interest in 103-12 investment entities.....                                  | <b>1c(12)</b>   |                       |                 |
| <b>(13)</b> Value of interest in registered investment companies (e.g., mutual funds).....        | <b>1c(13)</b>   | 2094864               | 2288116         |
| <b>(14)</b> Value of funds held in insurance company general account (unallocated contracts)..... | <b>1c(14)</b>   |                       |                 |
| <b>(15)</b> Other .....                                                                           | <b>1c(15)</b>   |                       |                 |

|                    |                                                                  | (a) Beginning of Year | (b) End of Year |
|--------------------|------------------------------------------------------------------|-----------------------|-----------------|
| <b>1d</b>          | Employer-related investments:                                    |                       |                 |
| (1)                | Employer securities .....                                        | <b>1d(1)</b>          |                 |
| (2)                | Employer real property .....                                     | <b>1d(2)</b>          |                 |
| <b>e</b>           | Buildings and other property used in plan operation .....        | <b>1e</b>             |                 |
| <b>f</b>           | Total assets (add all amounts in lines 1a through 1e) .....      | <b>1f</b>             | 2203742 2307809 |
| <b>Liabilities</b> |                                                                  |                       |                 |
| <b>g</b>           | Benefit claims payable .....                                     | <b>1g</b>             |                 |
| <b>h</b>           | Operating payables .....                                         | <b>1h</b>             |                 |
| <b>i</b>           | Acquisition indebtedness .....                                   | <b>1i</b>             |                 |
| <b>j</b>           | Other liabilities .....                                          | <b>1j</b>             | 6210 1645       |
| <b>k</b>           | Total liabilities (add all amounts in lines 1g through 1j) ..... | <b>1k</b>             | 6210 1645       |
| <b>Net Assets</b>  |                                                                  |                       |                 |
| <b>l</b>           | Net assets (subtract line 1k from line 1f) .....                 | <b>1l</b>             | 2197532 2306164 |

**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.

|          |                                                                                                        | (a) Amount      | (b) Total |
|----------|--------------------------------------------------------------------------------------------------------|-----------------|-----------|
| <b>a</b> | <b>Contributions:</b>                                                                                  |                 |           |
| (1)      | Received or receivable in cash from: <b>(A)</b> Employers .....                                        | <b>2a(1)(A)</b> | 109000    |
|          | <b>(B)</b> Participants .....                                                                          | <b>2a(1)(B)</b> |           |
|          | <b>(C)</b> Others (including rollovers) .....                                                          | <b>2a(1)(C)</b> |           |
| (2)      | Noncash contributions .....                                                                            | <b>2a(2)</b>    |           |
| (3)      | Total contributions. Add lines <b>2a(1)(A)</b> , <b>(B)</b> , <b>(C)</b> , and line <b>2a(2)</b> ..... | <b>2a(3)</b>    | 109000    |
| <b>b</b> | <b>Earnings on investments:</b>                                                                        |                 |           |
| (1)      | Interest:                                                                                              |                 |           |
|          | <b>(A)</b> Interest-bearing cash (including money market accounts and certificates of deposit) .....   | <b>2b(1)(A)</b> |           |
|          | <b>(B)</b> U.S. Government securities .....                                                            | <b>2b(1)(B)</b> |           |
|          | <b>(C)</b> Corporate debt instruments .....                                                            | <b>2b(1)(C)</b> |           |
|          | <b>(D)</b> Loans (other than to participants) .....                                                    | <b>2b(1)(D)</b> |           |
|          | <b>(E)</b> Participant loans .....                                                                     | <b>2b(1)(E)</b> |           |
|          | <b>(F)</b> Other .....                                                                                 | <b>2b(1)(F)</b> |           |
|          | <b>(G)</b> Total interest. Add lines <b>2b(1)(A)</b> through <b>(F)</b> .....                          | <b>2b(1)(G)</b> | 0         |
| (2)      | Dividends: <b>(A)</b> Preferred stock .....                                                            | <b>2b(2)(A)</b> |           |
|          | <b>(B)</b> Common stock .....                                                                          | <b>2b(2)(B)</b> |           |
|          | <b>(C)</b> Registered investment company shares (e.g. mutual funds) .....                              | <b>2b(2)(C)</b> | 51226     |
|          | <b>(D)</b> Total dividends. Add lines <b>2b(2)(A)</b> , <b>(B)</b> , and <b>(C)</b> .....              | <b>2b(2)(D)</b> | 51226     |
| (3)      | Rents .....                                                                                            | <b>2b(3)</b>    |           |
| (4)      | Net gain (loss) on sale of assets: <b>(A)</b> Aggregate proceeds .....                                 | <b>2b(4)(A)</b> |           |
|          | <b>(B)</b> Aggregate carrying amount (see instructions) .....                                          | <b>2b(4)(B)</b> |           |
|          | <b>(C)</b> Subtract line <b>2b(4)(B)</b> from line <b>2b(4)(A)</b> and enter result .....              | <b>2b(4)(C)</b> | 0         |
| (5)      | Unrealized appreciation (depreciation) of assets: <b>(A)</b> Real estate .....                         | <b>2b(5)(A)</b> |           |
|          | <b>(B)</b> Other .....                                                                                 | <b>2b(5)(B)</b> | 115491    |
|          | <b>(C)</b> Total unrealized appreciation of assets. Add lines <b>2b(5)(A)</b> and <b>(B)</b> .....     | <b>2b(5)(C)</b> | 115491    |

|                                                                                                |        | (a) Amount | (b) Total |
|------------------------------------------------------------------------------------------------|--------|------------|-----------|
| (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) |            |           |
| c Other income.....                                                                            | 2c     |            |           |
| d Total income. Add all <b>income</b> amounts in column (b) and enter total.....               | 2d     |            | 275717    |

**Expenses**

|                                                                                      |       |        |        |
|--------------------------------------------------------------------------------------|-------|--------|--------|
| e Benefit payment and payments to provide benefits:                                  |       |        |        |
| (1) Directly to participants or beneficiaries, including direct rollovers .....      | 2e(1) | 117845 |        |
| (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) |        | 117845 |
| 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) | 40750  |        |
| (2) Contract administrator fees.....                                                 | 2i(2) |        |        |
| (3) Investment advisory and management fees.....                                     | 2i(3) |        |        |
| (4) Other .....                                                                      | 2i(4) | 8490   |        |
| (5) Total administrative expenses. Add lines 2i(1) through (4).....                  | 2i(5) |        | 49240  |
| j Total expenses. Add all <b>expense</b> amounts in column (b) and enter total ..... | 2j    |        | 167085 |

**Net Income and Reconciliation**

|                                                          |       |  |        |
|----------------------------------------------------------|-------|--|--------|
| k Net income (loss). Subtract line 2j from line 2d ..... | 2k    |  | 108632 |
| 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) ☒ Disclaimer (4) ☐ Adverse

**b** Did the accountant perform a limited scope audit pursuant to 29 CFR 2520.103-8 and/or 103-12(d)?

☒ 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 lines 4a, 4e, 4f, 4g, 4h, 4k, 4m, 4n, or 5. 103-12 IEs also do not complete lines 4j and 4l. MTIAs also do not complete line 4l.

During the plan year:

**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.).....

**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.) .....

|    | Yes | No | Amount |
|----|-----|----|--------|
| 4a |     | X  |        |
| 4b |     | X  |        |

|                                                                                                                                                                                                                               |           | Yes | No | Amount |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|-----|----|--------|
| <b>c</b> 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.) .....                                          | <b>4c</b> |     | X  |        |
| <b>d</b> 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.) .....                               | <b>4d</b> |     | X  |        |
| <b>e</b> Was this plan covered by a fidelity bond? .....                                                                                                                                                                      | <b>4e</b> | X   |    | 500000 |
| <b>f</b> Did the plan have a loss, whether or not reimbursed by the plan's fidelity bond, that was caused by fraud or dishonesty? .....                                                                                       | <b>4f</b> |     | X  |        |
| <b>g</b> 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? .....                                                    | <b>4g</b> |     | X  |        |
| <b>h</b> 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? .....                                          | <b>4h</b> |     | X  |        |
| <b>i</b> Did the plan have assets held for investment? (Attach schedule(s) of assets if "Yes" is checked, and see instructions for format requirements.) .....                                                                | <b>4i</b> | X   |    |        |
| <b>j</b> 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.) ..... | <b>4j</b> | X   |    |        |
| <b>k</b> Were all the plan assets either distributed to participants or beneficiaries, transferred to another plan, or brought under the control of the PBGC? .....                                                           | <b>4k</b> |     | X  |        |
| <b>l</b> Has the plan failed to provide any benefit when due under the plan? .....                                                                                                                                            | <b>4l</b> |     | X  |        |
| <b>m</b> If this is an individual account plan, was there a blackout period? (See instructions and 29 CFR 2520.101-3.) .....                                                                                                  | <b>4m</b> |     | X  |        |
| <b>n</b> 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. ....                                      | <b>4n</b> |     |    |        |
| <b>o</b> Defined Benefit Plan or Money Purchase Pension Plan Only:<br>Were any distributions made during the plan year to an employee who attained age 62 and had not separated from service? .....                           | <b>4o</b> |     |    |        |

**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) |
|-----------------------|--------------|-------------|
|                       |              |             |
|                       |              |             |
|                       |              |             |
|                       |              |             |
|                       |              |             |

**5c** If the plan is a defined benefit plan, is it covered under the PBGC insurance program (See ERISA section 4021.)? ..... ☒ Yes ☐ No ☐ Not determined  
If "Yes" is checked, enter the My PAA confirmation number from the PBGC premium filing for this plan year 4003845. (See instructions.)

## Part V Trust Information

|                                        |                                                     |
|----------------------------------------|-----------------------------------------------------|
| <b>6a</b> Name of trust                | <b>6b</b> Trust's EIN                               |
| <b>6c</b> Name of trustee or custodian | <b>6d</b> Trustee's or custodian's telephone number |

|                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                             |                                                                                            |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|
| <b>SCHEDULE R</b><br><b>(Form 5500)</b><br><br>Department of the Treasury<br>Internal Revenue Service<br><br>Department of Labor<br>Employee Benefits Security Administration<br><br>Pension Benefit Guaranty Corporation | <b>Retirement Plan Information</b><br><br>This schedule is required to be filed under sections 104 and 4065 of the Employee Retirement Income Security Act of 1974 (ERISA) and section 6058(a) of the Internal Revenue Code (the Code).<br><br>▶ <b>File as an attachment to Form 5500.</b> | OMB No. 1210-0110<br><br><b>2016</b><br><br><b>This Form is Open to Public Inspection.</b> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------|

For calendar plan year 2016 or fiscal plan year beginning 01/01/2016 and ending 12/31/2016

|                                                                                            |                                                                    |
|--------------------------------------------------------------------------------------------|--------------------------------------------------------------------|
| <b>A</b> Name of plan<br><u>SCA TISSUE HOURLY PENSION PLAN</u>                             | <b>B</b> Three-digit plan number (PN) ▶<br><u>003</u>              |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500<br><u>SCA AMERICAS, INC.</u> | <b>D</b> Employer Identification Number (EIN)<br><u>23-3061590</u> |

|               |                      |
|---------------|----------------------|
| <b>Part I</b> | <b>Distributions</b> |
|---------------|----------------------|

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

|                                                                                                                                                                                                                                                                    |          |          |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------|----------|
| <b>1</b> Total value of distributions paid in property other than in cash or the forms of property specified in the instructions .....                                                                                                                             | <b>1</b> | <u>0</u> |
| <b>2</b> 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):<br><br>EIN(s): <u>23-2926795</u> |          |          |
| Profit-sharing plans, ESOPs, and stock bonus plans, skip line 3.                                                                                                                                                                                                   |          |          |
| <b>3</b> Number of participants (living or deceased) whose benefits were distributed in a single sum, during the plan year .....                                                                                                                                   | <b>3</b> | <u>0</u> |

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

|                                                                                                                                                                                                                                                                                                                                                             |                              |                                        |                              |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|----------------------------------------|------------------------------|
| <b>4</b> Is the plan administrator making an election under Code section 412(d)(2) or ERISA section 302(d)(2)? .....                                                                                                                                                                                                                                        | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No | <input type="checkbox"/> N/A |
| If the plan is a defined benefit plan, go to line 8.                                                                                                                                                                                                                                                                                                        |                              |                                        |                              |
| <b>5</b> 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 _____<br>If you completed line 5, complete lines 3, 9, and 10 of Schedule MB and do not complete the remainder of this schedule. |                              |                                        |                              |
| <b>6 a</b> Enter the minimum required contribution for this plan year (include any prior year accumulated funding deficiency not waived) .....                                                                                                                                                                                                              | <b>6a</b>                    |                                        |                              |
| <b>b</b> Enter the amount contributed by the employer to the plan for this plan year .....                                                                                                                                                                                                                                                                  | <b>6b</b>                    |                                        |                              |
| <b>c</b> 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) .....                                                                                                                                                                                                            | <b>6c</b>                    |                                        |                              |
| If you completed line 6c, skip lines 8 and 9.                                                                                                                                                                                                                                                                                                               |                              |                                        |                              |
| <b>7</b> Will the minimum funding amount reported on line 6c be met by the funding deadline? .....                                                                                                                                                                                                                                                          | <input type="checkbox"/> Yes | <input type="checkbox"/> No            | <input type="checkbox"/> N/A |
| <b>8</b> If a change in actuarial cost method was made for this plan year pursuant to a revenue procedure or other authority providing automatic approval for the change or a class ruling letter, does the plan sponsor or plan administrator agree with the change? .....                                                                                 | <input type="checkbox"/> Yes | <input checked="" type="checkbox"/> No | <input type="checkbox"/> N/A |

|                 |                   |
|-----------------|-------------------|
| <b>Part III</b> | <b>Amendments</b> |
|-----------------|-------------------|

|                                                                                                                                                                                                                            |                                   |                                   |                               |                                        |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------|-------------------------------|----------------------------------------|
| <b>9</b> 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. If no, check the "No" box..... | <input type="checkbox"/> Increase | <input type="checkbox"/> Decrease | <input type="checkbox"/> Both | <input checked="" type="checkbox"/> No |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------|-----------------------------------|-------------------------------|----------------------------------------|

|                |                                                                                                                                                   |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Part IV</b> | <b>ESOPs</b> (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. |
|----------------|---------------------------------------------------------------------------------------------------------------------------------------------------|

|                                                                                                                                                                                              |                              |                             |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------|-----------------------------|
| <b>10</b> Were unallocated employer securities or proceeds from the sale of unallocated securities used to repay any exempt loan? .....                                                      | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>11 a</b> Does the ESOP hold any preferred stock? .....                                                                                                                                    | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>b</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.) ..... | <input type="checkbox"/> Yes | <input type="checkbox"/> No |
| <b>12</b> Does the ESOP hold any stock that is not readily tradable on an established securities market? .....                                                                               | <input type="checkbox"/> Yes | <input type="checkbox"/> No |

For Paperwork Reduction Act Notice, see the Instructions for Form 5500.

Schedule R (Form 5500) 2016  
v. 160205

**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 lines 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 lines 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 lines 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 lines 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 lines 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 lines 13e(1) and 13e(2).)

(1) Contribution rate (in dollars and cents) \_\_\_\_\_

(2) Base unit measure: ☐ Hourly ☐ Weekly ☐ Unit of production ☐ Other (specify): \_\_\_\_\_

|           |                                                                                                                                                                                                                                                      |            |  |
|-----------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------|--|
| <b>14</b> | Enter the number of participants on whose behalf no contributions were made by an employer as an employer of the participant for:                                                                                                                    |            |  |
|           | <b>a</b> The current year .....                                                                                                                                                                                                                      | <b>14a</b> |  |
|           | <b>b</b> The plan year immediately preceding the current plan year .....                                                                                                                                                                             | <b>14b</b> |  |
|           | <b>c</b> The second preceding plan year .....                                                                                                                                                                                                        | <b>14c</b> |  |
| <b>15</b> | 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:                                                                         |            |  |
|           | <b>a</b> The corresponding number for the plan year immediately preceding the current plan year .....                                                                                                                                                | <b>15a</b> |  |
|           | <b>b</b> The corresponding number for the second preceding plan year .....                                                                                                                                                                           | <b>15b</b> |  |
| <b>16</b> | Information with respect to any employers who withdrew from the plan during the preceding plan year:                                                                                                                                                 |            |  |
|           | <b>a</b> Enter the number of employers who withdrew during the preceding plan year .....                                                                                                                                                             | <b>16a</b> |  |
|           | <b>b</b> If line 16a is greater than 0, enter the aggregate amount of withdrawal liability assessed or estimated to be assessed against such withdrawn employers .....                                                                               | <b>16b</b> |  |
| <b>17</b> | 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. .... <input type="checkbox"/> |            |  |

|                |                                                                                                   |
|----------------|---------------------------------------------------------------------------------------------------|
| <b>Part VI</b> | <b>Additional Information for Single-Employer and Multiemployer Defined Benefit Pension Plans</b> |
|----------------|---------------------------------------------------------------------------------------------------|

|           |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
|-----------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>18</b> | 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 .....                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| <b>19</b> | If the total number of participants is 1,000 or more, complete lines (a) through (c)<br><b>a</b> Enter the percentage of plan assets held as:<br>Stock: _____% Investment-Grade Debt: _____% High-Yield Debt: _____% Real Estate: _____% Other: _____%<br><b>b</b> Provide the average duration of the combined investment-grade and high-yield debt:<br><input type="checkbox"/> 0-3 years <input type="checkbox"/> 3-6 years <input type="checkbox"/> 6-9 years <input type="checkbox"/> 9-12 years <input type="checkbox"/> 12-15 years <input type="checkbox"/> 15-18 years <input type="checkbox"/> 18-21 years <input type="checkbox"/> 21 years or more<br><b>c</b> What duration measure was used to calculate line 19(b)?<br><input type="checkbox"/> Effective duration <input type="checkbox"/> Macaulay duration <input type="checkbox"/> Modified duration <input type="checkbox"/> Other (specify): _____ |

|                 |                                 |
|-----------------|---------------------------------|
| <b>Part VII</b> | <b>IRS Compliance Questions</b> |
|-----------------|---------------------------------|

|                                                                                                                                                                                                                             |                                                                                                                                                                                   |
|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>20a</b> Is the plan a 401(k) plan? If "No," skip b .....                                                                                                                                                                 | <input type="checkbox"/> Yes <input type="checkbox"/> No                                                                                                                          |
| <b>20b</b> How did the plan satisfy the nondiscrimination requirements for employee deferrals under section 401(k)(3) for the plan year? Check all that apply: .....                                                        | <input type="checkbox"/> Design-based safe harbor <input type="checkbox"/> "Prior year" ADP test<br><input type="checkbox"/> "Current year" ADP test <input type="checkbox"/> N/A |
| <b>21a</b> What testing method was used to satisfy the coverage requirements under section 410(b) for the plan year? Check all that apply: .....                                                                            | <input type="checkbox"/> Ratio percentage test <input type="checkbox"/> Average benefit test <input type="checkbox"/> N/A                                                         |
| <b>21b</b> Did the plan satisfy the coverage and nondiscrimination requirements of sections 410(b) and 401(a)(4) for the plan year by combining this plan with any other plan under the permissive aggregation rules? ..... | <input type="checkbox"/> Yes <input type="checkbox"/> No                                                                                                                          |
| <b>22a</b> If the plan is a master and prototype plan (M&P) or volume submitter plan that received a favorable IRS opinion letter or advisory letter, enter the date of the letter   /   /   and the serial number   .      |                                                                                                                                                                                   |
| <b>22b</b> If the plan is an individually-designed plan that received a favorable determination letter from the IRS, enter the date of the most recent determination letter   /   /   .                                     |                                                                                                                                                                                   |

**SCA Tissue Hourly Pension Plan**

**Financial Statements  
As of and for the Years Ended  
December 31, 2016 and 2015  
And  
Supplemental Schedules  
As of and for the Year Ended  
December 31, 2016**

## SCA Tissue Hourly Pension Plan Index

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| <ul style="list-style-type: none"><li>The supplemental schedules included are presented for purposes of additional analysis and are not a required part of the 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's Rules and Regulations for Reporting and Disclosure under ERISA have been omitted because they are not applicable.</li></ul> |         |

## INDEPENDENT AUDITOR'S REPORT

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

### Report on the Financial Statements

We were engaged to audit the accompanying financial statements of the SCA Tissue Hourly Pension Plan (the "Plan"), which comprise the statements of net assets available for benefits as of December 31, 2016 and 2015, and the related statements of changes in net assets available for benefits for the years then ended, and the related notes to the financial statements.

### Management's Responsibility for the Financial Statements

Plan management is responsible for the preparation and fair presentation of these financial statements in accordance with accounting principles generally accepted in the United States of America; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

### Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements based on conducting the audits in accordance with auditing standards generally accepted in the United States of America. Because of the matter described in the *Basis for Disclaimer of Opinion* paragraph, however, we were not able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion.

### Basis for Disclaimer of Opinion

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, the trustee of the Plan, except for comparing the information with the related information included in the financial statements. We have been informed by the plan administrator that the trustee holds the Plan's investment assets and executes investment transactions. The plan administrator has obtained certifications from the trustee as of and for the years ended December 31, 2016 and 2015, that the information provided to the plan administrator by the trustee is complete and accurate.

### Disclaimer of Opinion

Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we have not been able to obtain sufficient appropriate audit evidence to provide a basis for an audit opinion. Accordingly, we do not express an opinion on these financial statements.

### Other Matter

The supplemental Schedule H, Line 4(i), Schedule of Assets (Held at End of Year) as of December 31, 2016 and Schedule H, Line 4(j) – Schedule of Reportable Transactions for the year ended December 31, 2016 are required by the Department of Labor's Rules and Regulations for Reporting and Disclosure under the Employee Retirement Income Security Act of 1974 and are presented for the purpose of additional analysis and are not a required part of the financial statements. Because of the significance of the matter described in the *Basis for Disclaimer of Opinion* paragraph, we do not express an opinion on the supplemental schedules referred to above.

### Report on Form and Content in Compliance with DOL Rules and Regulations

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 trustee, 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 9, 2017

**SCA Tissue Hourly Pension Plan**  
**Statements of Net Assets Available for Benefits**  
**As of December 31, 2016 and 2015**

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|                                                | <u>2016</u>         | <u>2015</u>         |
|------------------------------------------------|---------------------|---------------------|
| <b>Assets:</b>                                 |                     |                     |
| Cash                                           | \$ 9,693            | \$ 8,878            |
| Investments, at fair value:                    |                     |                     |
| Registered investment companies (mutual funds) | 2,288,116           | 2,094,864           |
| Employer contributions receivable              | <u>10,000</u>       | <u>100,000</u>      |
| Total assets                                   | 2,307,809           | 2,203,742           |
| <b>Liabilities:</b>                            |                     |                     |
| Accrued fees                                   | <u>1,645</u>        | <u>6,210</u>        |
| Total liabilities                              | 1,645               | 6,210               |
| Net assets available for benefits              | <u>\$ 2,306,164</u> | <u>\$ 2,197,532</u> |

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, 2016 and 2015**

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|                                                              | <u>2016</u>         | <u>2015</u>         |
|--------------------------------------------------------------|---------------------|---------------------|
| <b>Additions:</b>                                            |                     |                     |
| Additions to net assets attributed to:                       |                     |                     |
| Investment income:                                           |                     |                     |
| Dividend income                                              | \$ 51,226           | \$ 45,855           |
| Net appreciation (depreciation) in fair value of investments | <u>115,491</u>      | <u>(39,779)</u>     |
| Investment income                                            | 166,717             | 6,076               |
| Contributions:                                               |                     |                     |
| Employer's contribution                                      | <u>109,000</u>      | <u>100,000</u>      |
| Total additions                                              | 275,717             | 106,076             |
| <b>Deductions:</b>                                           |                     |                     |
| Deductions from net assets attributed to:                    |                     |                     |
| Benefits paid to participants                                | 117,845             | 99,671              |
| Administrative expenses                                      | <u>49,240</u>       | <u>64,156</u>       |
| Total deductions                                             | <u>167,085</u>      | <u>163,827</u>      |
| Net increase (decrease)                                      | 108,632             | (57,751)            |
| <b>Net assets available for benefits</b>                     |                     |                     |
| Beginning of year                                            | 2,197,532           | 2,255,283           |
| End of year                                                  | <u>\$ 2,306,164</u> | <u>\$ 2,197,532</u> |

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

**SCA Tissue Hourly Pension Plan**  
**Notes to Financial Statements**  
**As of and for the Years Ended December 31, 2016 and 2015**

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**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 was amended and restated effective January 1, 2010. 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 (“ERISA”), as amended.

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.

**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 2016 and 2015.

**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.

**SCA Tissue Hourly Pension Plan**  
**Notes to Financial Statements**  
**As of and for the Years Ended December 31, 2016 and 2015**

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**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 on the accrual basis 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 and changes therein 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. The benefits steering committee of the Plan sponsor determines the Plan's valuation policies utilizing information provided by trustees, custodians and investment advisors. 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.

**Administrative Expenses**

In 2016 and 2015, certain investment and administrative expenses were paid out of the Plan, and include recordkeeping, trustee, and actuarial professional fees. Certain other administrative expenses of the Plan are paid directly by the Plan Sponsor and are excluded from these financial statements. Certain investment related expenses are included in net appreciation (depreciation) in fair value of investments presented in the statements of changes in net assets available for benefits.

**Subsequent Events**

The Plan has evaluated subsequent events through October 9, 2017, the date the financial statements were available to be issued.

**SCA Tissue Hourly Pension Plan**  
**Notes to Financial Statements**  
**As of and for the Years Ended December 31, 2016 and 2015**

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**3. Financial Information Certified by Trustee (Unaudited)**

The plan administrator has elected the method of annual reporting compliance permitted by 29 CFR 2520.103-8 of the Department of Labor's Rules and Regulations for Reporting and Disclosure under ERISA. Accordingly, as permitted under such election, the following information included in the accompanying financial statements and supplemental schedules was certified by Vanguard Fiduciary Trust Company, the trustee, as complete and accurate:

- Registered investment companies (mutual funds) and cash as shown in the statements of net assets available for benefits at December 31, 2016 and 2015.
- Dividend income and net appreciation (depreciation) in the fair value of investments as shown in the statements of changes in net assets available for benefits for the years ended December 31, 2016 and 2015.
- The information for all registered investment companies (mutual funds) listed in the schedule of assets (held at end of year) at December 31, 2016 and the schedule of reportable transactions for the year ended December 31, 2016, as shown in the supplemental schedules.

**4. Fair Value Measurements**

The framework for measuring fair value 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 are described as follows:

- 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, 2016 and 2015.

|                                                        |                                                                                                                                                                                                                                                                                                         |
|--------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <i>Registered investment companies (mutual funds):</i> | Valued at the net asset value ("NAV") of shares held by the Plan at year end based upon quoted market prices on nationally recognized exchanges. These funds are required to publish their daily NAV and to transact at that price. The mutual funds held by the Plan are deemed to be actively traded. |
|--------------------------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|

**SCA Tissue Hourly Pension Plan**  
**Notes to Financial Statements**  
**As of and for the Years Ended December 31, 2016 and 2015**

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, 2016:

|                             | <u>Total</u>        | <u>Level 1</u>      | <u>Level 2</u> | <u>Level 3</u> |
|-----------------------------|---------------------|---------------------|----------------|----------------|
| Investments, at fair value: |                     |                     |                |                |
| Mutual funds                | \$ 2,288,116        | \$ 2,288,116        | \$ -           | \$ -           |
| Total                       | <u>\$ 2,288,116</u> | <u>\$ 2,288,116</u> | <u>\$ -</u>    | <u>\$ -</u>    |

The following table sets forth by level, within the fair value hierarchy, the Plan's fair value measurements as of December 31, 2015:

|                             | <u>Total</u>        | <u>Level 1</u>      | <u>Level 2</u> | <u>Level 3</u> |
|-----------------------------|---------------------|---------------------|----------------|----------------|
| Investments, at fair value: |                     |                     |                |                |
| Mutual funds                | \$ 2,094,864        | \$ 2,094,864        | \$ -           | \$ -           |
| Total                       | <u>\$ 2,094,864</u> | <u>\$ 2,094,864</u> | <u>\$ -</u>    | <u>\$ -</u>    |

## **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, 2016 is as follows:

|                                                            |                     |
|------------------------------------------------------------|---------------------|
| Vested benefits                                            |                     |
| Participants currently receiving benefits                  | \$ 1,054,023        |
| Active and terminated vested participants                  | <u>1,061,625</u>    |
| Total vested benefits                                      | 2,115,648           |
| Nonvested benefits                                         | <u>-</u>            |
| Total actuarial present value of accumulated plan benefits | <u>\$ 2,115,648</u> |

**SCA Tissue Hourly Pension Plan**  
**Notes to Financial Statements**  
**As of and for the Years Ended December 31, 2016 and 2015**

---

The changes in the actuarial present value of accumulated plan benefits for the period ended January 1, 2016 are as follows:

|                                                                           |              |
|---------------------------------------------------------------------------|--------------|
| Actuarial present value of accumulated plan benefits, beginning of period | \$ 1,801,239 |
| Increase (decrease) during the year attributed to:                        |              |
| Benefits paid                                                             | (99,671)     |
| Decrease in the discount period                                           | 122,598      |
| Actuarial (gains)/losses                                                  | 291,482      |
| Net increase                                                              | 314,409      |
| Actuarial present value of accumulated plan benefits, end of period       | \$ 2,115,648 |

The significant methods and assumptions used to determine the actuarial present value of accumulated plan benefits as of January 1, 2016 are as follows:

|                              |                                                                                                                                               |
|------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------|
| Mortality                    | RP-2014 employee/annuitant specific mortality tables with blue collar adjustment, projected on a generational basis with Scale BB2D from 2006 |
| Discount Rate                | 7%                                                                                                                                            |
| 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 ("IRS") has determined and informed the Company by a letter dated July 13, 2011 that the Plan is designed in accordance with the applicable sections of the Internal Revenue Code ("IRC"). The plan administrator believes that the Plan is being 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.

Accounting principles generally accepted in the United States of America require plan management to evaluate tax positions taken by the Plan and recognize a tax liability (or asset) if the Plan has taken an uncertain position that more likely than not would not be sustained upon examination by the IRS. The plan administrator has analyzed the tax positions taken by the Plan, and has concluded that as of December 31, 2016, there are no uncertain positions taken or expected to be taken that would require recognition of a liability (or asset) or disclosure in the financial statements. The Plan is subject to routine audits by taxing jurisdictions; however, there are currently no audits for any tax periods in progress. The plan administrator believes it is no longer subject to income tax examinations for years prior to 2013.

## **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.

**SCA Tissue Hourly Pension Plan**  
**Notes to Financial Statements**  
**As of and for the Years Ended December 31, 2016 and 2015**

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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 and Party in Interest Transactions**

Transactions involving shares of registered investment companies managed by affiliates of Vanguard Fiduciary Trust Company, the trustee, are considered party-in-interest transactions. These transactions are not, however, considered prohibited transactions under 29 CFR 408(b) of the ERISA regulations.

## **SUPPLEMENTAL SCHEDULES**

**SCA Tissue Hourly Pension Plan**  
**Schedule H, Line 4(i) – Schedule of Assets (Held at End of Year)**  
**As of December 31, 2016**

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EIN 23-3061590 Plan #003

| (a)                                                | (b)<br>Identity of<br>issue,<br>borrower,<br>lessor, or<br>similar<br>party | Shares/<br>Unit | (c)<br>Description of investment including maturity<br>date, rate of interest, collateral, par, or<br>maturity value | (d)<br>Cost        | (e)<br>Current<br>Value |
|----------------------------------------------------|-----------------------------------------------------------------------------|-----------------|----------------------------------------------------------------------------------------------------------------------|--------------------|-------------------------|
| Registered Investment Companies<br>(Mutual Funds): |                                                                             |                 |                                                                                                                      |                    |                         |
| *                                                  | Vanguard                                                                    | 59,019          | Total Bond Market Index                                                                                              | \$ 627,385         | \$ 628,547              |
| *                                                  | Vanguard                                                                    | 18,814          | Inflation-Protected Securities                                                                                       | 205,522            | 195,284                 |
| *                                                  | Vanguard                                                                    | 22,723          | Total Stock Market Index                                                                                             | 703,567            | 1,274,550               |
| *                                                  | Vanguard                                                                    | 16,148          | Developed Markets Index                                                                                              | 168,793            | 189,735                 |
| Total Assets Held for Investment                   |                                                                             |                 |                                                                                                                      | <u>\$1,705,267</u> | <u>\$2,288,116</u>      |
| *                                                  | Party-in-interest                                                           |                 |                                                                                                                      |                    |                         |

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

**SCA Tissue Hourly Pension Plan  
Schedule H, Line 4(j) – Schedule of Reportable Transactions  
For the Year Ended December 31, 2016**

EIN 23-3061590 Plan #003

| (a)<br>Identity of<br>Party<br>Involved                                        | (b)<br>Description of Asset | (c)<br>Purchase<br>Price | (d)<br>Selling<br>Price | (g)<br>Cost of<br>Asset | (h)<br>Current Value of<br>Asset on<br>Transaction Date | (i)<br>Net Gain<br>(Loss) |
|--------------------------------------------------------------------------------|-----------------------------|--------------------------|-------------------------|-------------------------|---------------------------------------------------------|---------------------------|
| <u>Category (iii) – Series of transactions in excess of 5% of plan assets:</u> |                             |                          |                         |                         |                                                         |                           |
| *Vanguard                                                                      | Total Bond Market Index     | \$ 75,098                | \$ -                    | \$ 75,098               | \$ 75,098                                               | \$ -                      |
|                                                                                | 3 purchases                 |                          |                         |                         |                                                         |                           |
|                                                                                | 26 sales                    |                          | 51,740                  | 50,190                  | 51,740                                                  | 1,550                     |
| *Vanguard                                                                      | Total Stock Market Index    | 123,181                  | -                       | 123,181                 | 123,181                                                 | -                         |
|                                                                                | 6 purchases                 |                          |                         |                         |                                                         |                           |
|                                                                                | 26 sales                    | -                        | 86,233                  | 48,291                  | 86,233                                                  | 37,942                    |

\*: Party-in interest

There were no category (i), (ii), or (iv) reportable transactions during the year ended December 31, 2016.

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

## SCHEDULE SB ATTACHMENTS

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**Schedule SB, Line 26**  
**Schedule of Active Participant Data as of January 1, 2016**

| Attained Age | Attained Years of Credited Service |     |     |       |       |       |       |       |       |           | Total |
|--------------|------------------------------------|-----|-----|-------|-------|-------|-------|-------|-------|-----------|-------|
|              | Under 1                            | 1-4 | 5-9 | 10-14 | 15-19 | 20-24 | 25-29 | 30-34 | 35-39 | 40 & Over |       |
| Under 25     | 0                                  | 0   | 0   | 0     | 0     | 0     | 0     | 0     | 0     | 0         | 0     |
| 25-29        | 0                                  | 0   | 0   | 0     | 0     | 0     | 0     | 0     | 0     | 0         | 0     |
| 30-34        | 0                                  | 0   | 0   | 0     | 0     | 0     | 0     | 0     | 0     | 0         | 0     |
| 35-39        | 0                                  | 0   | 0   | 0     | 0     | 0     | 0     | 0     | 0     | 0         | 0     |
| 40-44        | 0                                  | 0   | 0   | 0     | 0     | 0     | 0     | 0     | 0     | 0         | 0     |
| 45-49        | 0                                  | 0   | 0   | 0     | 0     | 0     | 0     | 0     | 0     | 0         | 0     |
| 50-54        | 0                                  | 0   | 0   | 0     | 0     | 0     | 0     | 0     | 0     | 0         | 0     |
| 55-59        | 0                                  | 0   | 0   | 0     | 0     | 1     | 1     | 1     | 0     | 0         | 3     |
| 60-64        | 0                                  | 0   | 0   | 0     | 0     | 1     | 0     | 0     | 0     | 0         | 1     |
| 65-69        | 0                                  | 0   | 0   | 0     | 0     | 0     | 0     | 0     | 0     | 0         | 0     |
| 70 & over    | 0                                  | 0   | 0   | 0     | 0     | 0     | 0     | 0     | 0     | 0         | 0     |
| Total        | 0                                  | 0   | 0   | 0     | 0     | 2     | 1     | 1     | 0     | 0         | 4     |

Plan Name: SCA TISSUE HOURLY PENSION PLAN  
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Plan Sponsor: SCA Americas, Inc.  
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# SCHEDULE SB ATTACHMENTS

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## Schedule SB, Part V Statement of Actuarial Assumptions/Methods

### Economic Assumptions

#### Interest rate basis:

|                       |                 |
|-----------------------|-----------------|
| ■ Applicable month    | September       |
| ■ Interest rate basis | 3-Segment Rates |

#### Interest rates:

|                           | Reflecting<br>Corridors | Not Reflecting<br>Corridors |
|---------------------------|-------------------------|-----------------------------|
| ■ First segment rate      | 4.43%                   | 1.34%                       |
| ■ Second segment rate     | 5.91%                   | 4.03%                       |
| ■ Third segment rate      | 6.65%                   | 5.06%                       |
| ■ Effective interest rate | 6.11%                   | 4.35%                       |

#### Annual rates of increase

|                 |     |
|-----------------|-----|
| ■ Compensation: | N/A |
|-----------------|-----|

|                         |          |
|-------------------------|----------|
| Administrative expenses | \$90,000 |
|-------------------------|----------|

|                 |                                |
|-----------------|--------------------------------|
| Plan Name:      | SCA TISSUE HOURLY PENSION PLAN |
| EIN / PN:       | 23-3061590/003                 |
| Plan Sponsor:   | SCA Americas, Inc.             |
| Valuation Date: | January 1, 2016                |

# SCHEDULE SB ATTACHMENTS

## Demographic Assumptions

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

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

### Mortality

- **Healthy** The prescribed mortality assumption under Section 430(h)(3)(A) of Internal Revenue Code using static tables with separate mortality rates for annuitants and non-annuitants.
- **Disabled** Alternative disabled life mortality tables as defined under Revenue Ruling 96-7.

**Termination** Rates varying by age and gender

### Representative Termination Rates

| Rate leaving during the year |        |         |
|------------------------------|--------|---------|
| Attained Age                 | 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  |

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**Disability** Rates varying by age and gender

## Representative Disability Rates

| Rate becoming disabled during the year |        |         |
|----------------------------------------|--------|---------|
| Age                                    | Males  | Females |
| 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  |

**Retirement** Participants are assumed to retire at age 65 or current age, if older.

## Benefit commencement date:

- Preretirement death benefit The later of the death of the active participant or the date the participant would have attained age 55
- Deferred vested benefit The later of age 65 or termination of employment
- Disability benefit Upon disablement
- Retirement benefit Upon termination of employment

**Form of payment** Single life annuity

**Percent married** 80% of males; 80% of females. These assumptions are used to value pre-retirement surviving spouse benefits.

**Spouse age** Wife four years younger than husband.

**At-risk assumptions** N/A

**Timing of benefit** Benefit payments are assumed to be made uniformly throughout the

Plan Name: SCA TISSUE HOURLY PENSION PLAN

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Plan Sponsor: SCA Americas, Inc.

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# SCHEDULE SB ATTACHMENTS

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payments                      year.

## Methods

**Valuation date**                      First day of plan year

**Funding target**                      Present value of accrued benefits as required by regulations under IRC §430.

**Target normal cost**                      Present value of benefits expected to accrue during the plan year plus plan-related expenses expected to be paid from plan assets during the plan year as required by regulations under IRC §430.

**Actuarial value of assets for determining minimum required contributions**                      Average of the fair market value of assets on the valuation date and 12 and 24 months preceding the valuation date, adjusted for contributions, benefits, administrative expenses and expected earnings (with such expected earnings limited as described in IRS Notice 2009-22). The average asset value must be within 10% of market value, including discounted contributions receivable (discounted using the effective interest rate for the prior plan year). The method of computing the actuarial value of assets complies with rules governing the calculation of such values under the Pension Protection Act of 2006 (PPA). These rules produce smoothed values that reflect the underlying market value of plan assets but fluctuate less than the market value. As a result, the actuarial value of assets will be lower than the market value in some years and greater in other years. However, over the long term under PPA's smoothing rules, the method has a significant bias to produce an actuarial value of assets that is below the market value of assets.

**Benefits not valued**                      All benefits described in the Plan Provisions section of this report were valued. Willis Towers Watson has reviewed the plan provisions and, based on that review, is not aware of any other significant benefits required to be valued that were not.

The plan pays small benefits (with a present value up to \$5,000 in a single lump sum payment). Such lump sums are not explicitly valued; rather, such participants' benefits are valued using the benefit choice assumptions described above.

Plan Name:                      SCA TISSUE HOURLY PENSION PLAN  
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# SCHEDULE SB ATTACHMENTS

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## Assumptions Rationale - Significant Economic Assumptions

|                                                                                 |                                                                                                                                                                      |
|---------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Discount rate</b>                                                            | The basis chosen was selected by the plan sponsor from among choices prescribed by law, all of which are based on observed market data over certain periods of time. |
| <b>Rates of increase in compensation, National Average Wages (NAW), and CPI</b> | Assumed increases were chosen by the plan sponsor and represent an estimate of future experience.                                                                    |

## Assumptions Rationale - Significant Demographic Assumptions

|                                                         |                                                                                                                                                                                                                                                           |
|---------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Healthy Mortality</b>                                | Assumptions used for funding purposes are as prescribed by IRC §430(h).                                                                                                                                                                                   |
| <b>Disabled Mortality</b>                               | Assumptions used for funding purposes are as prescribed by IRC §430(h).                                                                                                                                                                                   |
| <b>Termination</b>                                      | Termination rates are based on plan sponsor expectations for the future reflecting plan changes and current economic conditions with periodic monitoring of observed gains and losses caused by termination patterns different than assumed.              |
| <b>Disability</b>                                       | Disability rates are based on plan sponsor expectations for the future reflecting plan changes and current economic conditions with periodic monitoring of observed gains and losses caused by disability patterns different than assumed.                |
| <b>Retirement</b>                                       | All retirements are assumed to occur at the normal retirement age (age 65). Given the size of the active population in the plan, use of a retirement assumption with rates would not be expected to generate significantly different results.             |
| <b>Benefit commencement date for deferred benefits:</b> |                                                                                                                                                                                                                                                           |
| ■ Deferred vested benefit                               | Deferred vested participants' assumed commencement age is a single age intended to capture the average age at commencement. The difference between this approach and using assumed commencement rates at multiple ages is not expected to be significant. |

|                 |                                |
|-----------------|--------------------------------|
| Plan Name:      | SCA TISSUE HOURLY PENSION PLAN |
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| Valuation Date: | January 1, 2016                |

# SCHEDULE SB ATTACHMENTS

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## Source of Prescribed Methods

### Funding methods

The methods used for funding purposes as described in Appendix A, including the method of determining plan assets, are “prescribed methods set by law”, as defined in the actuarial standards of practice (ASOPs). These methods are required by IRC §430, or were selected by the plan sponsor from a range of methods permitted by IRC §430.

## Changes in Assumptions and Methods

### Change in assumptions since prior valuation

The segment interest rates used to calculate the funding target and target normal cost were updated from an applicable month of September 2014 to September 2015.

The required mortality table used to calculate the funding target and target normal cost was updated to include one additional year of projected mortality improvements.

There have been no other changes in assumptions since the prior valuation.

### Change in methods since prior valuation

There have been no changes in methods since the prior valuation.

Plan Name: SCA TISSUE HOURLY PENSION PLAN  
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Plan Sponsor: SCA Americas, Inc.  
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**Schedule H, line 4j – Schedule of Reportable Transactions**

Plan Name: SCA Tissue Hourly Pension Plan

Employer I.D. #: 23-3061590

Plan Number: 003

| (a) Identity of party involved | (b) Description of asset (including interest rate and maturity in case of a loan) | (c) Purchase price | (d) Selling price | (e) Lease rental | (f) Expense incurred with transaction | (g) Cost of asset | (h) Current value of asset on transaction date | (i) Net gain or (loss) |
|--------------------------------|-----------------------------------------------------------------------------------|--------------------|-------------------|------------------|---------------------------------------|-------------------|------------------------------------------------|------------------------|
|--------------------------------|-----------------------------------------------------------------------------------|--------------------|-------------------|------------------|---------------------------------------|-------------------|------------------------------------------------|------------------------|

Schedule of Reportable Transactions is contained in the attached audit report.

|                                                                                                                                                                                                                                                                           |                                                                                                                                                                                                                                                                                                                                    |                                                                                           |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|
| <b>SCHEDULE SB</b><br><b>(Form 5500)</b><br><br><small>Department of the Treasury<br/>Internal Revenue Service</small><br><br><small>Department of Labor<br/>Employee Benefits Security Administration</small><br><br><small>Pension Benefit Guaranty Corporation</small> | <b>Single-Employer Defined Benefit Plan</b><br><b>Actuarial Information</b><br><br>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).<br><br><b>► File as an attachment to Form 5500 or 5500-SF.</b> | OMB No. 1210-0110<br><br><b>2016</b><br><br><b>This Form is Open to Public Inspection</b> |
|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------|

For calendar plan year 2016 or fiscal plan year beginning 01/01/2016 and ending 12/31/2016

► **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.

|                                                                                                                                                         |                                                             |     |
|---------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------------------------------------------|-----|
| <b>A</b> Name of plan<br>SCA TISSUE HOURLY PENSION PLAN                                                                                                 | <b>B</b> Three-digit plan number (PN) ►                     | 003 |
| <b>C</b> Plan sponsor's name as shown on line 2a of Form 5500 or 5500-SF<br>SCA AMERICAS, INC.                                                          | <b>D</b> Employer Identification Number (EIN)<br>23-3061590 |     |
| <b>E</b> Type of plan: <input checked="" type="checkbox"/> Single <input type="checkbox"/> Multiple-A <input type="checkbox"/> Multiple-B               |                                                             |     |
| <b>F</b> Prior year plan size: <input type="checkbox"/> 100 or fewer <input type="checkbox"/> 101-500 <input checked="" type="checkbox"/> More than 500 |                                                             |     |

| Part I Basic Information |                                                                                                                                                                                                                |                            |                           |                          |
|--------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------|---------------------------|--------------------------|
| <b>1</b>                 | Enter the valuation date: Month <u>01</u> Day <u>01</u> Year <u>2016</u>                                                                                                                                       |                            |                           |                          |
| <b>2</b>                 | Assets:                                                                                                                                                                                                        |                            |                           |                          |
|                          | <b>a</b> Market value.....                                                                                                                                                                                     | <b>2a</b>                  | 2,199,498                 |                          |
|                          | <b>b</b> Actuarial value .....                                                                                                                                                                                 | <b>2b</b>                  | 2,288,750                 |                          |
| <b>3</b>                 | Funding target/participant count breakdown                                                                                                                                                                     | (1) Number of participants | (2) Vested Funding Target | (3) Total Funding Target |
|                          | <b>a</b> For retired participants and beneficiaries receiving payment .....                                                                                                                                    | 52                         | 1,130,050                 | 1,130,050                |
|                          | <b>b</b> For terminated vested participants .....                                                                                                                                                              | 74                         | 1,156,649                 | 1,156,649                |
|                          | <b>c</b> For active participants .....                                                                                                                                                                         | 4                          | 25,708                    | 25,708                   |
|                          | <b>d</b> Total .....                                                                                                                                                                                           | 130                        | 2,312,407                 | 2,312,407                |
| <b>4</b>                 | If the plan is in at-risk status, check the box and complete lines (a) and (b) <input type="checkbox"/>                                                                                                        |                            |                           |                          |
|                          | <b>a</b> Funding target disregarding prescribed at-risk assumptions.....                                                                                                                                       | <b>4a</b>                  |                           |                          |
|                          | <b>b</b> Funding target reflecting at-risk assumptions, but disregarding transition rule for plans that have been in at-risk status for fewer than five consecutive years and disregarding loading factor..... | <b>4b</b>                  |                           |                          |
| <b>5</b>                 | Effective interest rate.....                                                                                                                                                                                   | <b>5</b>                   | 6.11%                     |                          |
| <b>6</b>                 | Target normal cost .....                                                                                                                                                                                       | <b>6</b>                   | 90,000                    |                          |

**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.

|                  |                                                                             |                                        |
|------------------|-----------------------------------------------------------------------------|----------------------------------------|
| <b>SIGN HERE</b> |                                                                             |                                        |
|                  | Signature of actuary                                                        | Date                                   |
|                  | J. STEVEN PAK                                                               | 1705793                                |
|                  | Type or print name of actuary                                               | Most recent enrollment number          |
|                  | TOWERS WATSON DELAWARE INC.                                                 | 215-246-4941                           |
|                  | Firm name                                                                   | Telephone number (including area code) |
|                  | 1500 MARKET STREET<br><br>PHILADELPHIA PA 19102-4790<br>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 ☐

**For Paperwork Reduction Act Notice, see the Instructions for Form 5500 or 5500-SF.**

**Schedule SB (Form 5500) 2016**  
v. 160205



**Part V Assumptions Used to Determine Funding Target and Target Normal Cost**

|                                                                                                                                                                                              |                        |                        |                                                     |
|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|------------------------|------------------------|-----------------------------------------------------|
| <b>21</b> Discount rate:                                                                                                                                                                     |                        |                        |                                                     |
| <b>a</b> Segment rates:                                                                                                                                                                      | 1st segment:<br>4.43 % | 2nd segment:<br>5.91 % | 3rd segment:<br>6.65 %                              |
|                                                                                                                                                                                              |                        |                        | <input type="checkbox"/> N/A, full yield curve used |
| <b>b</b> Applicable month (enter code) .....                                                                                                                                                 |                        |                        | <b>21b</b> 4                                        |
| <b>22</b> Weighted average retirement age .....                                                                                                                                              |                        |                        | <b>22</b> 65                                        |
| <b>23</b> Mortality table(s) (see instructions) <input type="checkbox"/> Prescribed - combined <input checked="" type="checkbox"/> Prescribed - separate <input type="checkbox"/> Substitute |                        |                        |                                                     |

**Part VI Miscellaneous Items**

|                                                                                                                                                                        |           |                                                                     |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------|---------------------------------------------------------------------|
| <b>24</b> Has a change been made in the non-prescribed actuarial assumptions for the current plan year? If "Yes," see instructions regarding required attachment. .... |           | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>25</b> Has a method change been made for the current plan year? If "Yes," see instructions regarding required attachment. ....                                      |           | <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No |
| <b>26</b> Is the plan required to provide a Schedule of Active Participants? If "Yes," see instructions regarding required attachment. ....                            |           | <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No |
| <b>27</b> If the plan is subject to alternative funding rules, enter applicable code and see instructions regarding attachment .....                                   | <b>27</b> |                                                                     |

**Part VII Reconciliation of Unpaid Minimum Required Contributions For Prior Years**

|                                                                                                                                      |           |   |
|--------------------------------------------------------------------------------------------------------------------------------------|-----------|---|
| <b>28</b> Unpaid minimum required contributions for all prior years .....                                                            | <b>28</b> | 0 |
| <b>29</b> Discounted employer contributions allocated toward unpaid minimum required contributions from prior years (line 19a) ..... | <b>29</b> | 0 |
| <b>30</b> Remaining amount of unpaid minimum required contributions (line 28 minus line 29) .....                                    | <b>30</b> | 0 |

**Part VIII Minimum Required Contribution For Current Year**

|                                                                                                                                                                                      |                     |                    |               |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|---------------------|--------------------|---------------|
| <b>31</b> Target normal cost and excess assets (see instructions):                                                                                                                   |                     |                    |               |
| <b>a</b> Target normal cost (line 6) .....                                                                                                                                           |                     | <b>31a</b>         | 90,000        |
| <b>b</b> Excess assets, if applicable, but not greater than line 31a .....                                                                                                           |                     | <b>31b</b>         | 0             |
| <b>32</b> Amortization installments:                                                                                                                                                 | Outstanding Balance | Installment        |               |
| <b>a</b> Net shortfall amortization installment .....                                                                                                                                | 23,657              | 3,909              |               |
| <b>b</b> Waiver amortization installment .....                                                                                                                                       | 0                   | 0                  |               |
| <b>33</b> 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 ..... |                     | <b>33</b>          |               |
| <b>34</b> Total funding requirement before reflecting carryover/prefunding balances (lines 31a - 31b + 32a + 32b - 33) .....                                                         |                     | <b>34</b>          | 93,909        |
|                                                                                                                                                                                      | Carryover balance   | Prefunding balance | Total balance |
| <b>35</b> Balances elected for use to offset funding requirement .....                                                                                                               | 0                   | 0                  | 0             |
| <b>36</b> Additional cash requirement (line 34 minus line 35) .....                                                                                                                  |                     | <b>36</b>          | 93,909        |
| <b>37</b> Contributions allocated toward minimum required contribution for current year adjusted to valuation date (line 19c) .....                                                  |                     | <b>37</b>          | 103,788       |
| <b>38</b> Present value of excess contributions for current year (see instructions)                                                                                                  |                     |                    |               |
| <b>a</b> Total (excess, if any, of line 37 over line 36) .....                                                                                                                       |                     | <b>38a</b>         | 9,879         |
| <b>b</b> Portion included in line 38a attributable to use of prefunding and funding standard carryover balances .....                                                                |                     | <b>38b</b>         | 0             |
| <b>39</b> Unpaid minimum required contribution for current year (excess, if any, of line 36 over line 37) .....                                                                      |                     | <b>39</b>          | 0             |
| <b>40</b> Unpaid minimum required contributions for all years .....                                                                                                                  |                     | <b>40</b>          | 0             |

**Part IX Pension Funding Relief Under Pension Relief Act of 2010 (See Instructions)**

|                                                                                                |  |                                                                                                                         |   |
|------------------------------------------------------------------------------------------------|--|-------------------------------------------------------------------------------------------------------------------------|---|
| <b>41</b> If an election was made to use PRA 2010 funding relief for this plan:                |  |                                                                                                                         |   |
| <b>a</b> Schedule elected .....                                                                |  | <input type="checkbox"/> 2 plus 7 years <input type="checkbox"/> 15 years                                               |   |
| <b>b</b> Eligible plan year(s) for which the election in line 41a was made .....               |  | <input type="checkbox"/> 2008 <input type="checkbox"/> 2009 <input type="checkbox"/> 2010 <input type="checkbox"/> 2011 |   |
| <b>42</b> Amount of acceleration adjustment .....                                              |  | <b>42</b>                                                                                                               | 0 |
| <b>43</b> Excess installment acceleration amount to be carried over to future plan years ..... |  | <b>43</b>                                                                                                               | 0 |

## **SCHEDULE SB ATTACHMENTS**

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**Schedule SB, Line 22**  
**Description of Weighted Average Retirement Age**  
**as of January 1, 2016**

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 |
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| Plan Sponsor:   | SCA Americas, Inc.             |
| Valuation Date: | January 1, 2016                |

# SCHEDULE SB ATTACHMENTS

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## Schedule SB, Part V Summary of Plan Provisions

### SCA Hourly Pension Plan – Brattleboro, VT and LaGrange, GA Locations

---

#### Plan Provisions

The plan was originally effective September 1, 2001.

#### 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 plant 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.

#### Definitions

#### Credited and Vesting 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 be no future credited service accrual.

#### Normal Retirement

First of month coinciding with or next following the attainment of age 65 with five years of pension service

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Plan Sponsor: SCA Americas, Inc.  
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# SCHEDULE SB ATTACHMENTS

## Schedule SB, Part V Summary of Plan Provisions

|                                            |                                                                                                                                                                                                                                                                                                                                                                                                                                                     |
|--------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Monthly Pension Benefit</b>             | <b>LaGrange, GA:</b> 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.<br><br><b>Brattleboro, VT:</b> 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. |
| <b>Monthly preretirement death benefit</b> | 50% of the monthly pension benefit as of the date of death, reduced for the 50% joint and survivor election and reduced for payment as early as the participant's 55th birthday                                                                                                                                                                                                                                                                     |

### Eligibility for Benefits

|                                     |                                                                                                                                                                            |
|-------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Normal retirement</b>            | Retirement on NRD                                                                                                                                                          |
| <b>Early retirement</b>             | Retirement before NRD and on or after both attaining age 55 and completing five years of vesting service                                                                   |
| <b>Postponed Retirement</b>         | Retirement after NRD                                                                                                                                                       |
| <b>Deferred vested termination</b>  | Termination for reasons other than death or retirement after completing five years of vesting service                                                                      |
| <b>Disability Retirement</b>        | Completion of 5 years of Credited Service, and eligible to receive disability benefits from the Social Security Administration.                                            |
| <b>Pre-retirement Death Benefit</b> | Death while eligible for normal, early, postponed, or deferred vested retirement benefits, with a surviving spouse. The participant must be married for at least one year. |

### Benefits Paid Upon the Following Events

|                          |                                                                                                                                                                                                                                                                                               |
|--------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Normal retirement</b> | The monthly pension benefit determined as of NRD                                                                                                                                                                                                                                              |
| <b>Early retirement</b>  | 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.<br><br>If the benefit is received prior to age 62, the normal retirement benefit is reduced by one-half of one percent (0.5%) for each |

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# SCHEDULE SB ATTACHMENTS

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## Schedule SB, Part V

### Summary of Plan Provisions

full calendar month they retire before age 62. This benefit will be paid without reduction if benefit commencement is on or after age 62.

#### Postponed Retirement

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.

#### Vested Benefits Upon Termination of Service

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 (0.5%) 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.

#### Disablement

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.

#### Pre-retirement Death

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 commencing at the participant's early retirement 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.

|                 |                                |
|-----------------|--------------------------------|
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## Schedule SB, Part V Summary of Plan Provisions

### Other Plan Provisions

|                                   |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                   |
|-----------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Form of Payment</b>            | Preretirement death benefits are payable only as described above. Monthly pension benefits are paid as described above as a life annuity, if the participant has no spouse as of the date payments begin, or if the participant so elects. Otherwise, benefits are paid in the form of a 50% joint and survivor annuity option or, if the participant elects and the spouse consents, another actuarially equivalent optional form offered by the plan.                                           |
| <b>Optional Forms of Benefits</b> | <p>Optional forms of payment include 100% joint and survivor, a 75% 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.</p> <p>Actuarial equivalent benefits are determined using 1971 Group Annuity Mortality table (blended 80% male and 20% female for participants and 20% male and 80% female for nonparticipants) and 7.0% interest rate.</p> |
| <b>Pension Increases</b>          | N/A - Plan was frozen December 31, 2003.                                                                                                                                                                                                                                                                                                                                                                                                                                                          |
| <b>Participant contributions</b>  | None                                                                                                                                                                                                                                                                                                                                                                                                                                                                                              |
| <b>Limits on benefits and pay</b> | All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code. The plan provides for increasing the dollar limits automatically as such changes take effect. Increases in the dollar limits are assumed for determining pension cost.                                                                                                                                                                                   |

### Future Plan Changes

No future plan changes were recognized. Willis Towers Watson is not aware of any future plan changes that are required to be reflected other than scheduled pension increases contained in the Collective Bargaining Agreement.

### Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior valuation.

### Substantive Commitment

No substantive commitments other than the above plan provisions have been included in this valuation.

|                 |                                |
|-----------------|--------------------------------|
| Plan Name:      | SCA TISSUE HOURLY PENSION PLAN |
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## Schedule SB, Part V Summary of Plan Provisions

### SCA Hourly Pension Plan – Alsip, IL Location

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#### Plan Provisions

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.

#### Membership

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.

#### Definitions

#### 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.

#### Vested 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.

#### Normal Retirement

First of month coinciding with or next following the attainment of age 65 with five years of service.

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# SCHEDULE SB ATTACHMENTS

## Schedule SB, Part V Summary of Plan Provisions

### Monthly Pension 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.

## Eligibility for Benefits

### Normal retirement

Retirement on NRD

### Early retirement

Retirement before NRD and on or after both attaining age 55 and completing five years of service

### Postponed Retirement

Retirement after NRD

### Deferred vested termination

Termination for reasons other than death or retirement after completing five years of vesting service

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## Schedule SB, Part V Summary of Plan Provisions

|                                    |                                                                                                                                                                                                                  |
|------------------------------------|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Disability Retirement</b>       | Completion of 10 years of Credited Service (if disabled prior to November 10, 1995, 5 years of Credited Service is needed), and eligible to receive disability benefits from the Social Security Administration. |
| <b>Preretirement death benefit</b> | Death while eligible for normal, early, postponed, or deferred vested retirement benefits, with a surviving spouse.                                                                                              |

### Benefits Paid Upon the Following Events

|                                    |                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                             |
|------------------------------------|---------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Normal retirement</b>           | The monthly pension benefit determined as of NRD                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                                            |
| <b>Early retirement</b>            | 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 (0.5%) 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.                                                                                                                                                                                                               |
| <b>Postponed retirement</b>        | 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                                                                                                                                                                                                                                                                                                                                                                                                                                                                                         |
| <b>Deferred vested termination</b> | 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.                                                                                                                                                                                                                                |
| <b>Disability Retirement</b>       | <p>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.</p> <p>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, 1995.</p> |

|                 |                                |
|-----------------|--------------------------------|
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# SCHEDULE SB ATTACHMENTS

## Schedule SB, Part V Summary of Plan Provisions

### Pre-retirement Death

Death Before Age 55 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 age 55 and the completion of 10 years of vested service, the spouse of the participant will receive a benefit commencing 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 10 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 commencing 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.

Death After Age 55 with 5 Years of Vested Service:

If death occurs after age 55 and the participant had at least 5 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 immediately thereafter.

### Other Plan Provisions

#### Form of Payment

Preretirement death benefits are payable only as described above. Monthly pension benefits are paid as described above as a life annuity, if the participant has no spouse as of the date payments begin, or if the participant so elects. Otherwise, benefits are paid in the form of a 50% joint and survivor annuity option or, if the participant elects and the spouse consents, another actuarially equivalent optional form offered by the plan.

#### Optional Forms of Benefits

Optional forms of payment include 100% joint and survivor, 50% joint and survivor, 75% joint and survivor, 66-2/3% joint and survivor, 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. Actuarial equivalent benefits are determined using 1971 Group Annuity Mortality table (blended 80% male and 20% female for participants and 20% male and 80% female for nonparticipants) and 7.0% interest rate.

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# SCHEDULE SB ATTACHMENTS

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## Schedule SB, Part V Summary of Plan Provisions

|                                   |                                                                                                                                                                                                                                                                                                                 |
|-----------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <b>Pension Increases</b>          | N/A.                                                                                                                                                                                                                                                                                                            |
| <b>Participant contributions</b>  | None                                                                                                                                                                                                                                                                                                            |
| <b>Limits on benefits and pay</b> | All benefits and pay for any calendar year may not exceed the maximum limitations for that year as defined in the Internal Revenue Code. The plan provides for increasing the dollar limits automatically as such changes take effect. Increases in the dollar limits are assumed for determining pension cost. |

### Future Plan Changes

No future plan changes were recognized. Willis Towers Watson is not aware of any future plan changes that are required to be reflected other than scheduled pension increases contained in the Collective Bargaining Agreement.

### Changes in Benefits Valued Since Prior Year

There have been no changes in benefits valued since the prior valuation.

### Substantive Commitment

No substantive commitments other than the above plan provisions have been included in this valuation.

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|                 |                                |
|-----------------|--------------------------------|
| Plan Name:      | SCA TISSUE HOURLY PENSION PLAN |
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**Schedule H, line 4i – Schedule of Assets (Held At End of Year)**

Plan Name: SCA Tissue Hourly Pension Plan

Employer I.D. #: 23-3061590

Plan Number: 003

| (a) | (b) Identity of issue, borrower, lessor, or<br>similar party | (c) Description of investment<br>including maturity date, rate of<br>interest, collateral, par, or maturity<br>value | (d) Cost | (e) Current<br>Value |
|-----|--------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------|----------|----------------------|
|-----|--------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------|----------|----------------------|

Schedule of Assets (Held At End of Year) is contained in the attached audit report.

## SCHEDULE SB ATTACHMENTS

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**Schedule SB, Line 32**  
**Schedule of Amortization Bases as of January 1, 2016**

| Type of Base | Date Established | Remaining Amortization Period (Years) | Outstanding Balance | Amortization Payment |
|--------------|------------------|---------------------------------------|---------------------|----------------------|
| 1 Shortfall  | 01/01/2016       | 7.00000                               | 23,657              | 3,909                |
| Total        |                  |                                       | 23,657              | 3,909                |

Plan Name: SCA TISSUE HOURLY PENSION PLAN  
EIN / PN: 23-3061590/003  
Plan Sponsor: SCA Americas, Inc.  
Valuation Date: January 1, 2016