



April 15, 2011

Dear SCA Tissue Customer (USA and Canada),

Effective Wednesday, June 1, 2011, SCA Tissue North America will increase pricing up to 8% with certain items increasing more than 8%, on tissue, towel, napkin, wipers, soap, dispensers, and specialty products.

End User and National Account contracts will be increased up to 8, with certain items increasing more than 8%, in accordance with the terms and conditions of the original agreement.

Orders received by the close of business on Tuesday, May 31, 2011, calling for immediate shipment no later than June 13, 2011, will receive current into-stock pricing. Any orders taken June 1, 2011 and thereafter, as well as all orders shipping after June 13, 2011, will be invoiced at the new, higher prices.

New into-stock price lists showing the prices effective June 1, 2011 will be mailed by April 27, 2011.

Orders placed at pre-increase prices will be limited to a one-month supply based upon the previous 12 months average purchases.

This increase is due to the continuing cost escalation experienced over the long term within the overall business.

Thank you for your continued support of SCA Tissue.

Regards,

Joseph Russo
Vice President, Sales – Distribution
U.S. and Canada

David R. Rizley
Vice President of Sales - Strategic Accounts