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Morgan Lewis
C O U N S E L O R S A T L A W

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January 12, 2010

CERTIFIED MAIL - RETURN RECEIPT REQUESTED

Top Hat Plan Exemption
Employee Benefits Security Administration
Room N-1513
U.S. Department of Labor
200 Constitution Avenue, N.W.
Washington, D.C. 20210

Re: SCA Americas Inc. Nonqualified Employer Discretionary Contribution Plan (the "Plan")

Dear Sir or Madam:

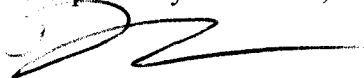
On behalf of SCA Americas Inc. (the "Employer"), we are hereby submitting the following information with respect to the above-referenced Plan pursuant to Department of Labor Regulation § 2520.104-23.

1. ***Name of Employer:*** SCA Americas Inc.
2. ***Address of Employer:*** Cira Centre, Suite 2600
2929 Arch Street
Philadelphia, PA 19104
3. ***Employer Identification Number:*** 23-3061590
4. ***Declaration:*** The Plan is maintained primarily for the purpose of providing deferred compensation to a select group of management and highly compensated employees.
5. ***Number of Plans of Deferred Compensation:*** The Plan is the one of two plans maintained by the Employer for the purpose of providing deferred compensation to a select group of management and highly compensated employees.

6. ***Number of Participants in the Plan:*** The number of participants in the Plan is one.
7. ***Number of Participants in Other Plans.*** There are currently 49 participants in the Employer's other deferred compensation plan which covers a select group of management and highly compensated employees.

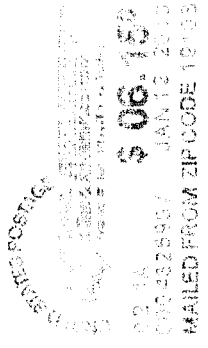
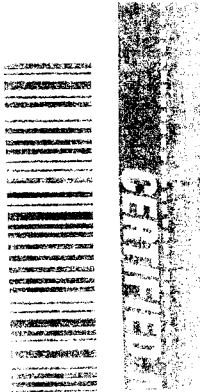
The Employer will provide copies of the Plan document to the Department of Labor upon request.

Respectfully submitted,



David B. Zelikoff

c: Tom Pezick
Chris Moyers



12681-040892-0004 DBZ:mkc:eff

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