SCA HYGIENE PRODUCTS TISSUE LIMITED

(company number 08033620) (the "Company")

SOLVENCY STATEMENT

OF THE DIRECTORS OF THE COMPANY

This solvency statement is made for the purposes of section 642 of the Companies Act 2006 and is in the form prescribed by the Companies (Reduction of Share Capital) Order 2008 (SI 2008/1915) and section 643 of the Companies Act 2006 (the "Act").

We, the undersigned, being all the directors of the Company as at the date of this statement, having taken into account all of the Company's liabilities (including any actual, contingent or prospective liabilities) have formed the opinion that:

- as regards the Company's situation as at the date of this statement, there is no ground on which the Company could be found to be unable to pay (or otherwise discharge) its debts, and
- that the Company will be able to pay (or otherwise discharge) its debts as they fall due during the year immediately following the date of this.

Made and signed by all the directors of the Company on 18 December 2014

Signed:

Paul Bailey

Director

Sally Barker

Director

Antony Richards

Director

FRIDAY

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19/12/2014 COMPANIES HOUSE #55