

Scapa North America Return Approval and Credit Authorization Matrix

Situation	Limits	Return Approval	Credit Authorization
Valid Material Return	< \$2.5K	CS Mgr., Site Quality Mgr. Regional/National Sales Mgr. New Bus. Dev. Mgr. Acct. Exec.(field RA's only)	Site Controller Back-up: Corporate Controller
	\$2.5-10K	Site Operations VP/Mgr./Dir. Back-up: VP of Quality & RA, Corporate Controller, VP of Finance	Site Controller Back-up: Corporate Controller
	\$10-30K	VP of Finance only	Corp. Controller Back-up: VP of Finance
	>\$30K	VP of Finance & VP of Operations	President SNA Back-up: VP of Finance
Material Return Under Sales Policy	<\$2.5K	Regional/National/New Bus. Dev. Mgr.	Site Controller Back-up: Corporate Controller
	\$2.5-10K	VP of SBU Back-up: VP of Finance	Site Controller Back-up: Corporate Controller
	\$10-30K	VP of Finance	Corp. Controller Back-up: VP of Finance
	>\$30K	VP of Finance & VP of Operations	President SNA Back-up: VP of Finance
Credit Not Related To Material	<\$3.5K	Customer Satisfaction Mgr., NA	None
	>\$3.5K	VP Quality & RA Back-up: VP of Finance	Site Controller Back-up: Corporate Controller
Un-approved Returns	All	Site Operations VP/Mgr./Dir.	

Notes:

- 1) Positions separated by a / means the title applicable to the site of SBU applies.
- 2) Approval back-up can be made in any case by management above those levels indicated.
- 3) Field RMA: A complaint that is not related to the performance of a product and which is within the approval limits of Sales. Does not require validation before the issuance of the RMA number.