

Scapa North America
Return Approval and Credit Authorization Matrix

Situation	Limits	Return Goods Approval	Credit Authorization
Valid Material Return	< \$2.5K	Site Quality Mgr., Sales Mgr.,	Site Controller
	\$2.5 –10 K	Site Operations Mgr./Dir.	US or Canadian Finance Mgr.
	\$10-30K	VP Quality	Director of Finance
	>\$30K	Director of Finance <u>&</u> VP of Operations	President SNA
Material Return under Sales Policy	< \$2.5 K	Sales Manager	Site Controller
	\$2.5-10K	VP of Sales	US or Canadian Finance Mgr.
	\$10-30K	VP of Sales	Director of Finance
	>\$30K	VP of Finance <u>&</u> VP of Sales	President SNA
Approval not related to Material		VP Quality	Site Controller

NOTE: Approval levels are lowest level able to approve i.e. any level above may be used as back-up

Effective: 11/24/2008