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March 27, 2017

Svenska Cellulosa Aktiebolaget SCA (publ)
Klarabergsviadukten 63
PO Box 200, SE-101 23 Stockholm
Sweden

Ladies and Gentlemen:

We have acted as counsel to Svenska Cellulosa Aktiebolaget SCA (publ) (“SCA”) in connection with the contemplated distribution of 100 percent of the stock of SCA’s wholly owned subsidiary, SCA Hygiene AB (“Hygiene”), to SCA’s shareholders (such transaction, the “Spin-Off”), which is described in the Information Brochure dated March 6, 2017 relating to the Spin-Off. We hereby render certain opinions concerning the qualification of the Spin-Off as a tax-free transaction for the shareholders of SCA for U.S. federal income tax purposes.

In rendering the opinions set forth below, we have relied, with the consent of SCA, upon the accuracy and completeness of the representations as to various factual matters contained in a representation letter dated March 26, 2017 that we have received from SCA, and statements made in the Information Brochure dated March 6, 2017 relating to the Spin-Off, the SCA Annual Report 2016, the SCA Hygiene AB Annual Report 2016, and an English language summary of minutes of SCA’s Board of Directors meetings from August 23, 2016, October 26, 2016 and December 8, 2016 (which representations and statements we have neither investigated nor verified), and have assumed (i) that all such representations and statements are true, correct, and complete as of the date hereof and, to the extent relevant, will be true, correct, and complete at the time of the Spin-Off; (ii) that all such representations made to a party’s knowledge are and will be true, correct, and complete as if made without such qualification; and (iii) that all events described in such representations as expected, planned, or intended to occur or not occur will in fact occur or not occur, as applicable. We have also made such other investigations of fact and

law, including discussions with representatives of SCA, as we have deemed appropriate as a basis for the opinions set forth below.

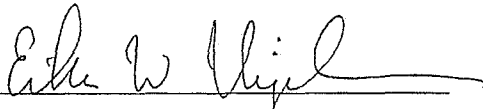
Based upon and subject to the foregoing, we are of the opinion that, for U.S. federal income tax purposes, (i) the receipt of the Hygiene shares by SCA's shareholders in the Spin-Off in respect of their SCA shares should constitute a tax-free distribution under section 355(a) of the Internal Revenue Code of 1986, as amended (the "Code"); (ii) no gain or loss should be recognized by holders of SCA shares on the receipt of such Hygiene shares, pursuant to section 355(a)(1) of the Code; (iii) the aggregate basis (as determined for U.S. federal income tax purposes) of the Hygiene shares and the SCA shares in the hands of SCA shareholders immediately after the Spin-Off should be the same as the basis of the SCA shares held by such shareholders at the time of the Spin-Off; (iv) the holding period (as determined for U.S. federal income tax purposes) of the Hygiene shares received by each holder of SCA shares in the Spin-Off should include the holding period of the SCA shares with respect to which Hygiene shares were received, provided that the SCA shares were held as capital assets on the date of the Spin-Off, pursuant to section 1223(1)(B) of the Code and Treasury regulations section 1.1223-1(a).

Our opinion is based on the Code and applicable regulations, rulings, and decisions, in each case as in effect on the date hereof, and may be affected by amendments to the Code or to the regulations thereunder or by subsequent judicial or administrative interpretations thereof. Further, our opinion is not binding upon the Internal Revenue Service or the courts, and there is no assurance that the Internal Revenue Service or a court will not take a contrary position.

We express no opinion herein other than as to the federal income tax laws of the United States. We are furnishing this opinion letter to you solely for your benefit in connection with the Spin-Off, including for the purpose of making the letter available to investors in SCA shares in connection with the SCA Annual General Meeting on April 5, 2017. This letter may not be used or relied upon for any other purposes without our express written consent.

Very truly yours,

CLEARY GOTTlieb STEEN & HAMILTON LLP

By: 
Erika W. Nijenhuis, a Partner