IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re	:	**Chapter 11**
NEWPAGE CORPORATION, *et al.*,	:	**Case No. 11-12804 ( )**
Debtors.[1]	:	**Joint Administration Requested**

DEBTORS' MOTION PURSUANT TO SECTIONS 105(a), 363(b), AND 507(a)(8) OF THE BANKRUPTCY CODE FOR ORDER (I) AUTHORIZING PAYMENT OF PREPETITION TAXES AND BUSINESS LICENSE FEES TO GOVERNMENTAL ENTITIES, AND (II) AUTHORIZING FINANCIAL INSTITUTIONS TO HONOR AND PROCESS RELATED CHECKS AND TRANSFERS

NewPage Corporation ("NewPage") and certain of its subsidiaries and affiliates, as debtors and debtors in possession (collectively with NewPage, the "Debtors"), submit this motion (the "Motion") for an order (i) authorizing, but not directing, the Debtors to pay certain accrued and outstanding prepetition sales, use, franchise, and real and personal property taxes, and such other similar taxes as the Debtors deem necessary, as well as fees for licenses, permits, and other similar charges and assessments, including any penalties and interest thereon, to various taxing authorities; and (ii) authorizing banks and other financial institutions to honor and process checks and transfers related to these payments. In support of this Motion, the Debtors respectfully represent:

[1] The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, as applicable, are: Chillicothe Paper Inc. (6154), Escanaba Paper Company (5598), Luke Paper Company (6265), NewPage Canadian Sales LLC (5384), NewPage Consolidated Papers Inc. (8330), NewPage Corporation (6156), NewPage Energy Services LLC (1838), NewPage Group Inc. (2465), NewPage Holding Corporation (6158), NewPage Port Hawkesbury Holding LLC (8330), NewPage Wisconsin System Inc. (3332), Rumford Paper Company (0427), Upland Resources, Inc. (2996), and Wickliffe Paper Company LLC (8293). The Debtors' corporate headquarters is located at 8540 Gander Creek Drive, Miamisburg, OH 45342.

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Background

1. On the date hereof (the "Commencement Date"), each of the Debtors commenced a voluntary case under chapter 11 of title 11 of the United States Code (the "Bankruptcy Code"). The Debtors continue to operate their businesses and manage their properties as debtors in possession as authorized by sections 1107(a) and 1108 of the Bankruptcy Code.

2. Contemporaneously herewith, the Debtors filed a motion seeking the joint administration of their chapter 11 cases, for procedural purposes only, pursuant to Rule 1015(b) of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules") and Rule 1015-1 of the Local Rules of Bankruptcy Practice and Procedure for the District of Delaware (the "Local Rules").

Jurisdiction and Venue

3. This Court has subject matter jurisdiction to consider and determine this matter pursuant to 28 U.S.C. § 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

The Debtors' Businesses

A. The Company's Organization

4. The Debtors and their non-debtor subsidiaries and affiliates (the "Company") comprise the largest coated paper manufacturer in North America, based on production capacity. NewPage Group Inc. owns 100% of the common stock of NewPage Holding Corporation, which in turn owns 100% of the common stock of NewPage. NewPage is the Company's primary operating subsidiary and directly and indirectly owns the other Debtors (the "Subsidiary Debtors") and various other affiliated non-debtor entities. The Subsidiary Debtors primarily own and operate the various paper mills in the United States. Non-debtor

NewPage Port Hawkesbury Corp. ("NPPH"), which is contemporaneously commencing proceedings under Canada's *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36 (as amended, the "CCAA") in the Supreme Court of Nova Scotia, in Halifax, Nova Scotia, Canada (the "Canadian Court," and the filing, the "Canadian Proceeding"), primarily owns and operates a mill in Canada and manages the Debtors' Canadian operations.

B. The Company's Business

5. Headquartered in Miamisburg, Ohio, the Company's mills primarily produce coated paper, which, unlike common writing or typing paper, is typically used in magazines, magazine covers and inserts, corporate annual reports, high-end advertising brochures, direct mail advertising, coated labels, catalogs, and textbooks. While the Company also manufactures supercalendered paper, uncoated paper, specialty labels, and newsprint, coated paper represented approximately 80% of its net sales for the year ended December 31, 2010.

Manufacturing

6. The Company operates 16 papermaking machines at paper mills located in Kentucky, Maine, Maryland, Michigan, Minnesota, and Wisconsin, with distribution centers near major print markets, including New York, Chicago, Minneapolis, and Atlanta. As of June 30, 2011, the Company had production capacity of approximately 3.6 million short tons (one short ton equals 2,000 pounds) of paper, including approximately 2.9 million short tons of coated paper, approximately 500,000 short tons of uncoated paper, and approximately 200,000 short tons of specialty paper.

Sales, Marketing, and Distribution

7. The Company sells paper products primarily in the United States and Canada, using three sales channels: (a) direct sales, which consist of sales made directly to end-use customers (primarily large companies such as publishers, printers, and retailers); (b)

merchant sales, which consist of sales made to paper merchants and brokers, who in turn sell to end-use customers; and (c) specialty sales, which consist of sales made to packaging and label manufacturers. As part of its distribution chain, the Company owns one warehouse, leases space in approximately 35 warehouses, and uses third parties to ship its products by truck and rail.

Events Leading To Chapter 11

8. Several factors contributed to the commencement of these chapter 11 cases. As with any business, the Debtors' financial performance depends primarily on the demand for its products and the prices at which they can be sold. In the last few years, the Debtors have seen a significant decline in the North American demand for coated paper and, although this decline has impacted many of the markets for the Debtors' key products, it has yet to result in a counterbalancing decrease in the production capacity trying to access those markets.

9. This decrease in demand has stemmed from a number of factors. These include a general decrease in both advertising spending and magazine/catalog circulation driven largely by the current unrest in the global economy and the preceding "great recession"; increases in the use of electronic data transmission and storage; continued expansion of the Internet as a medium for numerous advertising and marketing applications; an increased demand for electronic reading material; and increased postal rates. These factors have contributed to substantial price competition and volatility in the pulp and paper industry.

10. In addition, despite the decline in North American demand, foreign imports from Europe and Asia, driven by similar overcapacity in their own markets, continue to have a negative impact on North American coated paper suppliers. This has led to significant levels of market-related downtime and temporary shutdowns, especially during 2008 and 2009.

11. Finally, the rising costs of raw materials, including significant increases in energy, fuel and chemical costs, have also negatively impacted the Debtors' financial

performance, liquidity and stability. These market factors, exacerbated by the Debtors' relatively high level of structured debt, have resulted in the Debtors seeking chapter 11 protection despite their ability to generate significant levels of EBITDA and unlevered cash flow.

12. By the second quarter of 2011, the Debtors' liquidity position became severely constrained. As a result, the Debtors began to consider various restructuring alternatives, and after considering all available options, the Debtors concluded that seeking chapter 11 relief would be in their best interests, as well as those of their creditors and other parties in interest.

13. As of July 31, 2011, the Company's aggregate workforce consisted of approximately 6,000 employees, of which approximately 70% are represented by labor unions. As of June 30, 2011, the Company's unaudited consolidated balance sheet reflected total assets of approximately $3.4 billion and total liabilities of approximately $4.2 billion. For the quarter ended June 30, 2011, the Company reported total gross revenue of approximately $888 million and Adjusted EBITDA of $32 million.

Relief Requested

14. By this Motion, pursuant to sections 105(a), 363(b), and 507(a)(8) of the Bankruptcy Code, the Debtors request an order, substantially in the form attached hereto as Exhibit A, (i) authorizing, but not directing, the Debtors to pay certain prepetition (a) sales, use, franchise, and real and personal property taxes; and (b) license and annual reporting fees, permits fees, and other similar charges and assessments (as well as any penalties and interest related to (a) and (b)) to various federal, state, and local authorities in the United States and Canada (collectively, the "Taxing Authorities"), including those obligations subsequently determined upon audit or otherwise to be owed for periods prior to the Commencement Date, and (ii) authorizing banks and other financial institutions (collectively the "Banks") to honor and

process related checks and transfers. A list of the Taxing Authorities is attached to the proposed form of order as Schedule 1.[2] This Motion is supported by the *Declaration of George F. Martin in Support of the Debtors' First Day Motions and Applications*, filed contemporaneously herewith.

Sales & Use Taxes

15. A sales tax is a consumption tax calculated as a percentage of the sale price that is charged at the point of purchase for certain goods and services (the "Sales Taxes"). The Debtors include Sales Taxes on all customer invoices, unless the customer has provided the Debtors with an exemption from Sales Taxes under the applicable sales tax law. Most of the Debtors' customers provide such exemptions, and as a result, the Debtors collect relatively small amounts of Sales Taxes.

16. A use tax is a type of excise tax. It is assessed upon otherwise "tax free" personal property purchased by a resident of the assessing state for use, storage, or consumption of goods in that state, regardless of whether the purchase took place in that state. Vendors are not obligated to charge or remit Sales Taxes for sales to parties outside the state of the vendor's operations. Nevertheless, a purchaser is obligated to self-assess and pay use taxes, when applicable, to the states in which the purchaser operates (the "Use Taxes," and together with the Sales Taxes, the "Sales & Use Taxes"). The Debtors incur and remit Use Taxes when property or services are purchased from vendors that have no nexus to the state in which the purchasing

[2] Although the Debtors believe the list of Taxing Authorities set forth on Schedule 1 is substantially complete, the relief requested herein is intended to be applicable with respect to all Taxing Authorities and is not limited to those listed on Schedule 1. The Debtors also remit taxes to Taxing Authorities in respect of federal, state, and local income taxes, Social Security, and Medicare that the Debtors withhold from employees' wages. Remittance of certain of these taxes to applicable Taxing Authorities is addressed in the *Debtors' Motion Pursuant to Sections 105(a), 363(b), 363(c), 507(a)(4), and 507(a)(5) of the Bankruptcy Code and Bankruptcy Rules 6003 and 6004 for Order (I) Authorizing Payment of Prepetition Employee Obligations and Continuation of Prepetition Employee Benefits, (II) Authorizing Financial Institutions to Honor and Process Related Checks and Transfers, (III) Scheduling a Final Hearing for Approval of Debtors' Compensation Plans as to Insiders, and (IV) Granting Certain Other Relief*, filed contemporaneously herewith.

Debtor operates, and thus no Sales Taxes were collected by the vendor. The Debtors remit Use Taxes on a rolling basis after regular audits by Taxing Authorities and assessments are made pursuant to such audits.

17. For most states,[3] the Debtors typically remit Sales & Use Taxes one month in arrears. As a result of the commencement of these cases, the Debtors believe a portion of the monthly Sales & Use Taxes may remain due for the period before the Commencement Date. Accordingly, the Debtors request authority to make such payments in the same manner as they would have been paid before the Commencement Date without further approval from this Court, in an aggregate amount not to exceed $1,020,000.

Canadian Taxes

18. As part of the Debtors' operations, the Debtors may buy and sell goods in Canada directly or through intermediaries. As such, the Debtors pay certain taxes to Canadian taxing authorities. Under Canadian law, consumers located in Canada are required to pay Goods and Services Taxes (the "GST"), which are similar to the Sales & Use Taxes paid in the United States, to the applicable taxing authorities. In addition to the national Canadian taxes, such as the GST, sales taxes may be levied by individual provinces (the "Provincial Sales Tax"). In some of the Canadian provinces, the GST is combined with the Provincial Sales Tax, and collected at a combined rate (the "Harmonized Sales Tax" or "HST"). The HST is collected by the Canada Revenue Agency, which remits the appropriate amounts to participating provinces. In the remaining provinces, the GST and Provincial Sales Tax are collected separately.[4] For direct sales to a Canadian customer, the Debtors do not need to collect Canadian Taxes and remit

[3] The Debtors conduct business in 47 states and Puerto Rico (no business is conducted in Wyoming, Hawaii, or Alaska).

[4] For purposes of this Motion, the (i) HST and (ii) GST and Provincial Sales Tax, together or alone, will be defined as the "Canadian Taxes."

them to Canadian authorities. When the Debtors sell goods in Canada, through a Canadian affiliate or other Canadian intermediary, however, they are required to collect Canadian Taxes from customers and remit the taxes to the applicable Taxing Authority.

19. The Debtors remit Canadian Taxes typically one month in arrears. As a result of the commencement of these cases, the Debtors believe a portion of the Canadian Taxes owed by the Debtors may remain due for the period before the Commencement Date. Accordingly, the Debtors request authority to make such payments without further approval from this Court in an aggregate amount not to exceed $32,000.

Real and Personal Property Taxes

20. In the course of their operations, the Debtors pay property taxes (the "Property Taxes," and, together with Canadian Taxes and Sales & Use Taxes, the "Taxes") in respect of real and personal property owned by the Debtors in certain states. While the amount the Debtors pay in respect of the Property Taxes fluctuates yearly, the Debtors paid approximately $17,400,000 in Property Taxes in 2010. The Debtors typically pay Property Taxes for the prior tax year in one or more installments in arrears. As a result of the commencement of these cases, the Debtors believe a portion of the Property Taxes may remain due for the period before the Commencement Date. Accordingly, the Debtors request authority to make such payments in the same manner as they would have paid before the Commencement Date without further approval from this Court, in an aggregate amount not to exceed $9,720,000.

Franchise, Business License, Annual Report, and Permit Fees

21. The Debtors are also required to pay franchise fees and taxes in certain states within which the Debtors operate and in connection with the Debtors' normal operation of their businesses (the "Franchise Fees"). The Franchise Fees are typically paid either annually or quarterly, depending on the applicable Taxing Authorities. The Debtors estimate that each year

they pay approximately $1,104,000 in respect of Franchise Fees. The Debtors believe that because of the timing of such payments some amounts may be due on account of the Franchise Fees. Accordingly, the Debtors request authority to make such payments without further order of this Court, in an aggregate amount not to exceed $200,000.

22. Many local governments require the Debtors to obtain a business license, and pay fees associated with such license (the "Business License Fees"). The requirements for obtaining a business license and the manner in which fees are computed vary according to the laws of the applicable jurisdiction; such fees are paid in advance on an annual basis. The Debtors estimate that each year they pay approximately $1,000 in Business License Fees. Because the Debtors pay in advance their Business License Fees, no such fees should be due and owing as of the Commencement Date. However, out of abundance of caution, and in case the Debtors do owe any Business License Fees, the Debtors request authority to make such payments without further order of this Court, in an aggregate amount not to exceed $1,000.

23. In addition, the Debtors are obligated to file certain annual reports with regulatory authorities in most states. The Debtors are charged a fee to file these reports and such fees are typically paid in arrears on an annual basis (the "Annual Report Fees"). Most Annual Report Fees range from $25 to $435. The Debtors do not believe any Annual Report Fees are accrued and outstanding as of the Commencement Date, but if they determine Annual Report Fees are due, the Debtors request authority to make such payments without further order of this Court, in an aggregate amount not to exceed $72,000.

24. The Debtors maintain certain licenses and permits issued by various governmental authorities governing the regulation and use of air, water, wastewater, solid, and hazardous waste. In order to maintain these licenses and permits the Debtors are required to,

among other things, pay certain fees and taxes (the "Permit Fees," and together with Franchise Fees, Business License Fees, and Annual Report Fees, the "Fees"). Usually, the Debtors pay Permit Fees annually in advance of the applicable year; however, the Debtors pay certain Permit Fees in arrears. Failure to comply with these requirements could result in enforcement action by governmental agencies, including revocation of the Debtors' permits and licenses. The Debtors believe certain Permit Fees may be outstanding as of the Commencement Date. The Debtors request authority to make such payments without further order of this Court, in an aggregate amount not to exceed $1.7 million.

Cause Exists to Authorize the Payment of Prepetition Taxes and Fees

25. Payment of any prepetition Taxes and Fees is warranted under Bankruptcy Code sections 363(b), 507(a)(8), and 105(a). The Debtors submit that ample cause exists to grant the relief requested.

26. The Taxes are afforded priority status under section 507(a)(8) of the Bankruptcy Code. *See* 11 U.S.C. § 507(a)(8). As priority claims, the Taxes must be paid in full before any general unsecured obligations of the Debtors may be satisfied. The Debtors submit that sufficient assets exist to pay all Taxes in full under any plan that may ultimately be proposed and confirmed by this Court. Accordingly, the relief requested will only affect the timing of the payment of Taxes and will not prejudice the rights of general unsecured creditors or other parties in interest.[5]

27. Certain of the Taxes are so-called "trust fund" taxes that the Debtors are required to collect from third parties and hold in trust for the benefit of the Taxing Authorities.

[5] Nothing in this Motion should be construed as impairing the Debtors' rights to contest the amount of any Taxes or Fees that may be owed to any Taxing Authority, or whether such Taxes or Fees are subject to priority treatment and the Debtors expressly reserve all of their rights with respect thereto.

To the extent that the Debtors collect sales, use and other Taxes from their customers on behalf of the Taxing Authorities, such Taxes may not constitute property of the estate. *See Begier v. Internal Revenue Serv.*, 496 U.S. 53, 57-60 (1990) (holding that any prepetition payment of trust fund taxes is not an avoidable preference because such funds are not property of the debtor's estate). As a consequence, the Debtors would not have an equitable interest in such Taxes and, assuming they could be adequately identified and traced, such amounts would not constitute property of the Debtors' estates and would not be subject to the automatic stay. *See City of Farrell v. Sharon Steel Corp.*, 41 F.3d 92, 95 (3d Cir. 1994); *see also* 11 U.S.C. § 541(d) (limiting property of the estate to property in which a debtor has legal title). Accordingly, because the Debtors have no equitable interest in any such trust fund Taxes, payment of such Taxes does not prejudice the rights of any of the Debtors' other creditors, and the Debtors should be able to pay any Taxes that constitute trust fund taxes as they become due and payable.

28. Even if some of the Taxes would not ordinarily be considered "trust fund" taxes in a particular jurisdiction, payment of such Taxes should nevertheless be authorized because some Taxing Authorities may audit the Debtors if such Taxes are not timely paid. Such audits would needlessly divert the Debtors' attention from their reorganization effort. In addition, as with unpaid property taxes, some Taxing Authorities may also seek to impose liens on the Debtors' assets on account of unpaid "trust fund" Taxes, which liens would require time, effort, and expense for the Debtors to challenge and remove. An improper lien or the failure to pay certain Taxes might also affect the Debtors' good standing in a particular state, potentially affecting the Debtors' ability to continue operating in the ordinary course. Timely payment of the Taxes is necessary to avoid such distractions and is thus in the best interest of the Debtors and their estates.

29. Payment of prepetition Taxes and Fees is critical to the Debtors' uninterrupted business operations. Nonpayment of these obligations may cause Taxing Authorities to take precipitous action, including, but not limited to, preventing the Debtors from conducting ongoing business in the applicable jurisdictions, and seeking to lift the automatic stay, all of which would disrupt the Debtors' day-to-day operations. Failure to pay Taxes and Fees could also trigger unwarranted governmental action in the form of increased audits, which would also disrupt the Debtors' operations during this critical postpetition time. Indeed, paying Taxes and Fees may reduce the aggregate amount ultimately paid to the Taxing Authorities because penalties and interest are often severe and will be avoided by prompt payment.

30. Moreover, certain federal and state statutes, as well as Canadian laws, hold officers and directors of collecting entities personally liable or criminally responsible for certain taxes and other governmental assessments owed but not remitted by those entities (even when the company is in bankruptcy). *See, e.g., ORC Ann.* 5739.33 (Section 5739.33 of the Ohio Revenue Code holds "responsible persons" liable for unpaid taxes); *see also Brown v. Commonwealth of Pa.*, 670 A.2d 1222, 1225 (Pa. Commw. Ct. 1996). If certain Taxes and Fees remain unpaid by the Debtors, the Debtors' officers and directors may be subject to lawsuits or criminal prosecution. A lawsuit against, or criminal prosecution of, any of the Debtors' key personnel would divert the Debtors' attention away from important tasks to the detriment of all parties in interest in these chapter 11 cases. The dedicated and active participation of the Debtors' directors, officers, and other employees is not only integral to the uninterrupted operation of the Debtors' business, but also is essential to their successful restructuring.

31. In light of the above, the Debtors request authority, but not direction, to pay any prepetition amounts due on account of prepetition Taxes and Fees, as such payments are

essential to the Debtors' operations and the benefits provided by such payments far exceed the negative effects of failure to make such payments. It is well established that a bankruptcy court has power to authorize payment of pre-petition claims where the payment of such claims is necessary to facilitate reorganization. This principle was first articulated by the Supreme Court in *Miltenberger v. Logansport Co.*, 106 U.S. 286, 311 (1882) ("Many circumstances may exist which may make it necessary and indispensable to the business . . . and the preservation of the property, for the receiver to pay preexisting debts of certain classes, out of the earnings of the receivership, or even the corpus of the property, under the order of the court, with a priority of lien."), and has been commonly referred to as the "necessity of payment" doctrine. *In re Lehigh & N. E. R. Co.*, 657 F.2d 570, 581 (3d Cir. 1981) ("if payment of a claim which arose prior to reorganization is essential to the continued operation of the railroad during reorganization, payment may be authorized even if it is made out of corpus"); *In re Penn Cent. Transp. Co.*, 467 F.2d 100, 102 n.1 (3d Cir. 1972) ("[The] 'necessity of payment' exception to the normal deferment of the payment . . . permit[s] immediate payment of claims of creditors where those creditors will not supply services or material essential to the conduct of the business until their pre-reorganization claims shall have been paid."); *Pension Benefit Guar. Corp. v. Sharon Steel Corp. (In re Sharon Steel Corp.)*, 159 B.R. 730, 736 (Bankr. D. Del. 1993); *see also In re Kmart Corp.*, 359 F.3d 866, 874 (7th Cir. 2004) (finding post-petition payment of pre-petition debts to critical vendors "proper only if the record shows the prospect of benefit to the other creditors"); *In re Motor Coach Indus. Int'l Inc.*, No. 09-078, 2009 WL 330993, at *2 n.5 (D. Del. Feb. 10, 2009) ("The 'doctrine of necessity' or 'necessity of payment' doctrine is a general rubric for the proposition that a court can authorize the payment of prepetition claims if such payment is essential to the continued operation of the debtor."); *In re Just for Feet*, 242 B.R. 821, 825 (D.

Del. 1999) ("The Supreme Court, the Third Circuit and the District of Delaware all recognize the court's power to authorize payment of pre-petition claims when such payment is necessary for the debtor's survival during chapter 11."); *In re Columbia Gas Sys., Inc.*, 171 B.R. 189, 191-92 (Bankr. D. Del. 1994) (noting that debtors may pay prepetition claims that are essential to continued operation of business); *In re Eagle-Picher Indus., Inc.*, 124 B.R. 1021, 1023 (Bankr. S.D. Ohio 1991) (finding "necessity of payment" doctrine justifies payment of prepetition claims where "payment is necessary to avert a serious threat to the Chapter 11 process"); *In re Chateaugay Corp.*, 80 B.R. 279, 282 (S.D.N.Y. 1987) (explaining that bankruptcy court's general equitable powers are broad enough to authorize payment of prepetition claims of critical vendors necessary for debtor's continued operation where debtor in possession's fiduciary duties so require).

32. Although the "necessity of payment" doctrine has not been codified in the Bankruptcy Code, "courts have used their equitable power under section 105(a) of the Code to authorize the payment of pre-petition claims when such payment is deemed necessary to the survival of a debtor in a chapter 11 reorganization." *Just for Feet*, 242 B.R. at 824. Section 105(a) authorizes the Court to "issue any order, process, or judgment that is necessary to carry out the provisions of this title." 11 U.S.C. § 105(a). In addition, it ensures a bankruptcy court's power to take whatever action "is appropriate or necessary in aid of the exercise of its jurisdiction." 2 COLLIER ON BANKRUPTCY ¶ 105.01 at 105-2 (15th ed. 2008). "[U]nder 11 U.S.C. § 105 the court can permit pre-plan payment of a pre-petition obligation when essential to the continued operation of the debtor." *In re NVR*, 147 B.R. 126, 127 (Bankr. E.D. Va. 1992).

33. The Debtors believe that failure to pay the Taxes will likely result in unwarranted penalties, audits, and the imposition of personal liability on the officers and

directors of the Debtors for Taxes collected but not paid to the applicable authorities. Thus, to the extent that any Taxes remain unpaid, the Debtors' officers and directors may be subject to audits, lawsuits, or even criminal prosecution on account of such nonpayment during the pendency of these chapter 11 cases. Such proceedings would constitute a significant distraction for such officers and directors at a time when they should be focused on stabilizing postpetition business operations and developing and implementing a successful reorganization strategy.

34. Authorizing, but not directing, the Debtors to pay the Taxes would also eliminate any potential administrative claims for indemnification that officers would also assert against the Debtors if held personally liable for such taxes (including penalties, interest, and other related charges), as well as the time and expense of litigating such claims. Accordingly, the Debtors submit that the equities weigh heavily in favor of authorizing the Debtors to pay the Taxes.

35. Courts in this district regularly grant relief similar that requested herein. *See, e.g.*, *In re Capmark Fin. Grp. Inc.*, No. 09-13684 (CSS) (Bankr. D. Del. Nov. 24, 2009) [Docket No. 342]; *In re SemCrude, L.P.*, No. 08-11525 (BLS) (Bankr. D. Del. July 23, 2008) [Docket No. 58]; *In re The Sharper Image Corp.*, No. 08-10322 (KG) (Bankr. D. Del. Feb. 20, 2008) [Docket No. 45]; *In re Buffets Holdings, Inc.*, No. 08-10141 (MFW) (Bankr. D. Del. Jan. 23, 2008) [Docket No. 34]; and *In re Tweeter Home Entm't Group, Inc.*, No. 07-10787 (PJW) (Bankr. D. Del. June 13, 2007) [Docket No. 44]. The Debtors submit similar relief is warranted in these chapter 11 cases.

Cause Exists to Authorize the Debtors' Financial Institutions to Honor Checks and Electronic Fund Transfers

36. As a result of the commencement of these chapter 11 cases, and absent an order of this Court providing otherwise, the Banks may dishonor or reject the Debtors'

prepetition checks and electronic fund transfers with respect to prepetition Taxes and Fees. Thus, the Debtors request that, with respect to prepetition Taxes and Fees, the Court authorize the Banks to process, honor, and pay all checks and electronic fund transfers, to the extent the Debtors have sufficient good funds standing to their credit at such Bank, and to rely on the representations of the Debtors as to which checks are issued and authorized to be paid in accordance with this Motion without any duty of further inquiry and without liability for following the Debtors' instructions.

Reservation of Rights

37. Nothing contained herein is intended or should be construed as an admission as to the validity of any claim against the Debtors, a waiver of the Debtors' rights to dispute any claim, or an approval or assumption of any agreement, contract, or lease under section 365 of the Bankruptcy Code. Likewise, notwithstanding any authorization that may be granted pursuant to this Motion, the Debtors maintain the sole discretion to determine whether any claims asserted against the Debtors related to the Taxes and Fees are valid and whether to honor such claims.

Relief under Bankruptcy Rules 6003 and 6004 is Warranted

38. Bankruptcy Rule 6003 provides that except to the extent relief is necessary to avoid immediate and irreparable harm, a bankruptcy court may not approve a motion to "pay all or part of a claim that arose before the filing of the petition" prior to 21 days after the Commencement Date. Fed. R. Bankr. P. 6003. The Debtors submit the facts described herein demonstrate that the relief requested in this Motion is necessary to avoid immediate and irreparable harm to the Debtors' business operations and the value of the Debtors' estates, and that Bankruptcy Rule 6003 has been satisfied to permit such payments, if any are necessary.

39. Pursuant to Bankruptcy Code section 102(1), the Debtors seek a waiver, for the purposes of this Motion, of the notice requirements under Bankruptcy Rule 6004(a) and a waiver of the 14-day waiting period otherwise required to effectuate an order authorizing the use, sale, or lease of property under Bankruptcy Rule 6004(h).

Notice

40. No trustee, examiner, or statutory creditors' committee has been appointed in these chapter 11 cases. Notice of this Motion has been provided by facsimile, electronic mail transmission, overnight delivery and/or hand delivery to the following parties: (i) the Office of the United States Trustee for the District of Delaware; (ii) counsel to JPMorgan Chase Bank, N.A., as administrative agent for the proposed debtor in possession financing; (iii) counsel to Wells Fargo Capital Finance LLC, as administrative agent for the prepetition senior secured revolver; (iv) counsel to Bank of New York Mellon, as indenture trustee for the 11.375% senior secured first-lien notes due 2014; (v) counsel to HSBC Bank USA, National Association, as indenture trustee for (a) the 10% fixed rate senior secured second lien notes due 2012, (b) the floating rate senior secured second lien notes due 2012, (c) the 12% senior unsecured subordinated notes due 2013, (d) the floating rate senior unsecured PIK notes due 2013, and (e) the floating rate senior unsecured PIK notes due 2015; (vi) counsel to the informal group of certain holders of the 10% fixed rate senior secured second lien notes and floating rate senior secured second lien notes; (vii) counsel to the *ad hoc* steering committee of certain holders of 11.375% senior secured first lien notes; and (viii) those creditors holding the 30 largest unsecured claims against the Debtors' estates (on a consolidated basis). As this Motion is seeking first-day relief, notice of this Motion and any order entered hereon will be served on all parties required by Local Rule 9013-1(m). The Debtors submit that no other or further notice need be provided.

WHEREFORE the Debtors respectfully request an order (i) authorizing, but not directing, the Debtors to pay certain prepetition Taxes and Fees to various Taxing Authorities in the United States and Canada, including those obligations subsequently determined upon audit or otherwise to be owed for periods prior to the Commencement Date, (ii) authorizing Banks to honor and process related checks and transfers, and (iii) granting such other and further relief as the Court deems just and proper.

Dated: September 7, 2011
Wilmington, Delaware

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EXHIBIT A

Proposed Order

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re	:	**Chapter 11**
NEWPAGE CORPORATION, *et al.*,	:	**Case No. 11-12804 ( )**
Debtors.[1]	:	**Jointly Administered**

ORDER (I) AUTHORIZING PAYMENT OF PREPETITION TAXES AND BUSINESS LICENSE FEES TO GOVERNMENTAL ENTITIES, AND (II) AUTHORIZING FINANCIAL INSTITUTIONS TO HONOR AND PROCESS RELATED CHECKS AND TRANSFERS

Upon the motion dated September 7, 2011 (the "Motion"),[2] of NewPage Corporation ("NewPage") and certain of its subsidiaries and affiliates, as debtors and debtors in possession (collectively with NewPage, the "Debtors"), requesting entry of an order pursuant to sections 105(a), 363(b), and 507(a)(8) of the Bankruptcy Code for an order (i) authorizing, but not directing, the Debtors to pay certain accrued and outstanding prepetition sales, use, franchise, and real and personal property taxes, and such other similar taxes as the Debtors deem necessary, as well as fees for licenses, permits, and other similar charges and assessments, including any penalties and interest thereon, to various Taxing Authorities,[3] and (ii) authorizing banks and other financial institutions (collectively the "Banks") to honor and process related checks and

[1] The Debtors in these chapter 11 cases, along with the last four digits of each Debtor's federal tax identification number, as applicable, are: Chillicothe Paper Inc. (6154), Escanaba Paper Company (5598), Luke Paper Company (6265), NewPage Canadian Sales LLC (5384), NewPage Consolidated Papers Inc. (8330), NewPage Corporation (6156), NewPage Energy Services LLC (1838), NewPage Group Inc. (2465), NewPage Holding Corporation (6158), NewPage Port Hawkesbury Holding LLC (8330), NewPage Wisconsin System Inc. (3332), Rumford Paper Company (0427), Upland Resources, Inc. (2996), and Wickliffe Paper Company LLC (8293). The Debtors' corporate headquarters is located at 8540 Gander Creek Drive, Miamisburg, OH 45342.

[2] Capitalized terms used but not otherwise defined herein shall have the meanings ascribed to such terms in the Motion.

[3] A list of the Taxing Authorities is attached to this Order as Schedule 1.

transfers, all as more fully described in the Motion; and the Court having subject matter jurisdiction to consider the Motion and to grant the relief requested therein in accordance with 28 U.S.C. § 1334; and consideration of the Motion and the relief requested therein being a core proceeding pursuant to 28 U.S.C. § 157(b); and venue being proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409; and no trustee, examiner, or statutory creditors' committee having been appointed in these chapter 11 cases; and due and proper notice of the Motion having been provided and it appearing that no other or further notice need be provided; and a hearing having been held to consider the relief requested in the Motion (the "Hearing"); and upon the *Declaration of George F. Martin in Support of the Debtors' First Day Motions and Applications*, the record of the Hearing, and all of the proceedings had before the Court; and any objections to the Motion having been withdrawn or overruled; and the Court having found and determined that the relief sought in the Motion is in the best interests of the Debtors, their estates and creditors, and all parties in interest, and that the legal and factual bases set forth in the Motion establish just cause for the relief granted herein; and after due deliberation and sufficient cause appearing therefor, it is

ORDERED that the Motion is granted as may be modified herein; and it is further

ORDERED that the Debtors are authorized, but not directed, to pay all Taxes and Fees, including those Taxes and Fees subsequently determined to be owed for periods prior to the Commencement Date, to the applicable Taxing Authorities; *provided, however*, that the amount of payments, as specified in the Motion, relating to prepetition Taxes and Fees made prior to the Final Hearing shall not exceed $14 million in the aggregate, absent further order of this Court; and it is further

ORDERED that the Banks are authorized, at the Debtors' request, to receive, honor, process, and pay any and all checks and electronic transfers related to the prepetition Taxes and Fees, whether presented before or after the Commencement Date, provided that there are sufficient good funds standing to the Debtors' credit in the applicable accounts to cover such payments; and it is further

ORDERED that the Banks are authorized to rely on the representations of the Debtors as to which checks or fund transfers are issued or authorized to be paid pursuant to this Order without any duty of further inquiry and without liability for following the Debtors' instructions; and it is further

ORDERED that the Debtors shall be and hereby are authorized to issue in their sole discretion new postpetition checks or effect new postpetition fund transfers on account of the Taxes and Fees to replace any prepetition check or fund transfer requests that may be dishonored or rejected; and it is further

ORDERED that nothing in the Motion or this Order shall be deemed to constitute the postpetition assumption of any executory contract between the Debtors and any third-party; and it is further

ORDERED that to the extent that there may be any inconsistency between the terms of the interim or final order approving the proposed debtor in possession financing, if and when entered, and this Order, the terms of the interim or final order approving the proposed debtor in possession financing, as applicable, shall govern; and it is further

ORDERED that the requirements of Bankruptcy Rule 6003 are satisfied by the contents of the Motion and the arguments and evidence presented at the hearing; and it is further

ORDERED that pursuant to Bankruptcy Code section 102(1), Bankruptcy Rule 6004(a) is waived, for the purposes of the Motion, and notwithstanding any applicability of Bankruptcy Rule 6004(h), this Order shall be immediately effective and enforceable upon its entry; and it is further

ORDERED that this Court shall retain jurisdiction with respect to all matters arising from or relating to the interpretation or implementation of this Order.

Dated: _____, 2011
Wilmington, Delaware

_____
UNITED STATES BANKRUPTCY JUDGE

Schedule 1

Taxing Authorities

Property Taxes

Tax Authority & Mailing Address	State	Company
City of Troy 500 W Big Beaver Rd. Troy, MI 48084	MI	Escanaba Paper Company
Cornell Township Treasurer 2721 Hunters BK 28.5 Ln. Cornell, MI 49818	MI	Escanaba Paper Company
Escanaba Township Treasurer 8579 J Rd. Cronell, MI 49818	MI	Escanaba Paper Company
Wells Township Treasurer 6436 N 8th Street Wells, MI 49894	MI	Escanaba Paper Company
L'Anse Area School 201 N 4th St. L'Anse, MI 49946	MI	Escanaba Paper Company
Meyer Township Treasurer PO Box 185 Hermansville, MI 49847	MI	Escanaba Paper Company
Trout Lake Township Treasurer PO Box 64 Trout Lake, MI 49793	MI	Escanaba Paper Company
Town of Gilead 8 Depot St. Gilead, ME 04214	ME	Rumford Paper Company
Town of Anson Tax Collector PO Box 297 Anson, ME 04911	ME	Rumford Paper Company
Town of Bingham Tax Collector PO Box 652 Bingham, ME 04920	ME	Rumford Paper Company
Town of Farmington Tax Collector 153 Farmington Falls Rd. Farmington, ME 04938	ME	Rumford Paper Company
Town of Rumford 145 Congress St. Rumford, ME 04276	ME	Rumford Paper Company
Town of West Paris Tax Collector PO Box 247 West Paris, ME 04289	ME	Rumford Paper Company

Tax Authority & Mailing Address	State	Company
Town of Peru PO Box 429 Peru, ME 04290	ME	Rumford Paper Company
Town of Mexico Tax Collector PO Box 251 Mexico, ME 04257	ME	Rumford Paper Company
Town of Shelburne Tax Collector 74 Village Rd. Shelburne, NH 03581	NH	Rumford Paper Company
Allegany County Tax Collector 701 Kelly Rd. Cumberland, MD 21502	MD	Luke Paper Company
Town of Luke 510 Grant Street Luke, MD 21540	MD	Luke Paper Company
State of Maryland, Dept of Assessment and Taxation 301 W Preston St. Rm 801. Baltimore, MD 21201	MD	Luke Paper Company
Garrett County Commissioners 203 S 4th St. Rm 107 Oakland, MD 21550	MD	Luke Paper Company
Washington County Treasurer 35 West Washington St. Suite 102 Hagerstown, MD 21740	MD	Luke Paper Company
Mineral County Sheriff Treasurer 150 Armstrong St. Keyser, WV 26726	MD	Luke Paper Company
West Virginia State Tax Department PO Box 2666 Charleston, WV 25330	WV	Luke Paper Company
Grant County Sheriff Treasurer 5 Highland Ave. Petersburg, WV 26847	WV	Luke Paper Company
Sheriff of Randolph County PO Box 1338 Elkins, WV 26241	WV	Luke Paper Company
Hampshire County Sheriff Treasurer 66 N High St. Rm 2 Romney, WV 26757	WV	Luke Paper Company

Tax Authority & Mailing Address	State	Company
Morgan County Sheriff 16 N Washington St. Suite 1A Berkeley Springs, WV 25411	WV	Luke Paper Company
Tax Collector, Beverly E. Jarvis 616 Sterner St. Confluence, PA 15424	PA	Luke Paper Company
State of Maryland, Dept of Assessment & Taxation 301 W Preston St. Rm 801. Baltimore, MD 21202	MD	NewPage Energy Services LLC
Ballard County Sheriff 437 Ohio Street Wickliffe, KY 742087	KY	Wickliffe Paper Company
Lyon County Sheriff 200 E. Dale Ave. Eddyville, KY 42038	KY	Wickliffe Paper Company
County of Ohio Sheriff 301 Main Street Hartford, KY 42347	KY	Wickliffe Paper Company
301 S. Main Street Suite 201 Hartford, KY 42347	KY	Wickliffe Paper Company
City of Paducah Finance Office 300 S. 5th Street Paducah, KY 42003	KY	Wickliffe Paper Company
Dickson Co Trustee 4 Court Square Rm 114 Charlotte, TN 37036	TN	Wickliffe Paper Company
Stewart County Trustee 225 Donelson Parkway 1st Floor Dover, TN 37058	TN	Wickliffe Paper Company
McNairy County Trustee Courthouse Selmer, TN 38375	TN	Wickliffe Paper Company
Benton County Trustee 1 E Court Sq. Rm 103 Camden, TN 38320	TN	Wickliffe Paper Company
Wisconsin Rapids City Treasurer 444 W Grand Ave. Wisconsin Rapids, WI 54496	WI	Consolidated Water Power Company
Gwinnett County Tax Commission 75 Langley Drive Lawrenceville, GA 30046	GA	NewPage Corporation

Tax Authority & Mailing Address	State	Company
Fulton County Tax Commission 141 Pryor St. SW Atlanta, GA 30303	GA	NewPage Corporation
Christian County Sheriff 216 W 7th St. Hopkinsville, KY 42240	KY	NewPage Corporation
County of Jefferson 427 W. Jefferson Street Louisville, KY 40270	KY	NewPage Corporation
City of Paducah Finance Office 300 S. 5th Street Paducah, KY 42003	KY	NewPage Corporation
Allegany County Tax Collector 701 Kelly Rd. Cumberland, MD 21503	MD	NewPage Corporation
Town of Luke 510 Grant Street Luke, MD 21540	MD	NewPage Corporation
State of Maryland, Dept of Assessment & Taxation 301 W Preston St. Rm 801. Baltimore, MD 21202	MD	NewPage Corporation
Div. of Taxation, Revenue Processing Center 33 West State Street Trenton, NJ 08608-1214	NJ	NewPage Corporation
Montgomery County Treasurer 451 W 3rd St. Dayton, OH 45422	OH	NewPage Corporation
Wood County Treasurer Wood County Courthouse 400 Market Street 2nd Floor Wisconsin Rapids, WI 54494	WI	NewPage Corporation
Village of Biron Treasurer 451 Kahoun Rd. Wisconsin Rapids, WI 54494	WI	NewPage Corporation
City of Stevens Point 1515 Strongs Ave. Stevens Point, WI 54481	WI	NewPage Corporation
Portage County Treasurer 1516 Church Street. Stevens Point, WI 54481	WI	NewPage Corporation

Tax Authority & Mailing Address	State	Company
Treasurer, City Hall 444 W Grand Av. Wisconsin Rapids, WI 54495	WI	NewPage Corporation
Rudolph Town Treasurer 1029 County Rd. DD Rudolph, WI 54476	WI	NewPage Corporation
West Virginia State Tax 1124 Smith Street Greenbrooke Bldg. Charleston, WV 25301	WV	NewPage Corporation
State of Maryland, Dept of Assessment & Taxation 301 W Preston St. Rm 801 Baltimore, MD 21202	MD	Upland Resources
County of Dallas 500 Elm Street Dallas, TX 75202	TX	NewPage Wisconsin System Inc.
Michigan Dept. of Treasury 430 W. Allegan Street Lansing, MI 48922	MI	NewPage Wisconsin System Inc.
Iron River City Treasurer 106 W Gennesee St. Iron River, MI 49935	MI	NewPage Wisconsin System Inc.
Stambaugh Township 103 Cataldo Rd. Iron River, MI 49935	MI	NewPage Wisconsin System Inc.
Duncan Township 1305 Highway M28 Sidnaw, MI 49961	MI	NewPage Wisconsin System Inc.
Keweenaw Land Assoc LTD. 1801 E. Cloverland Drive Ironwood, MI 49938	MI	NewPage Wisconsin System Inc.
Presque Isle Town Treasurer 8306 School Loop Road Presque Isle, WI 54557	WI	NewPage Wisconsin System Inc.
Oma Town Treasurer 11981 N Dupont Rd. Hurley, WI 54534	WI	NewPage Wisconsin System Inc.
Rhinelander City Treasurer 135 S Stevens St. Rhinelander, WI 54501	WI	NewPage Wisconsin System Inc.

Tax Authority & Mailing Address	State	Company
Fifield Town Treasurer N13935 Ridge Ave. Fifield, WI 54524	WI	NewPage Wisconsin System Inc.
Monico Town Treasurer 2333 Forrest St. Monico, WI 54501	WI	NewPage Wisconsin System Inc.
Town of Argonne Treasurer 8299 County Rd. G Argonne, WI 54511	WI	NewPage Wisconsin System Inc.
Ashland City Treasurer 601 Main St. W Ashland, WI 54806	WI	NewPage Wisconsin System Inc.
Treasurer, Town of Parkland 6020 E Way Rd. South Range, WI 54874	WI	NewPage Wisconsin System Inc.
Treasurer, City Hall 444 W Grand Av. Wisconsin Rapids, WI 54495	WI	NewPage Wisconsin System Inc.
Wisconsin Rapids City Treasurer 444 W Grand Ave. Wisconsin Rapids, WI 54495	WI	NewPage Wisconsin System Inc.
Wood County Treasurer 400 Market Street 2nd Floor Wood County Courthouse Wisconsin Rapids, WI 54494	WI	NewPage Wisconsin System Inc.
Village of Biron Treasurer 451 Kahoun Rd. Wisconsin Rapids, WI 54494	WI	NewPage Wisconsin System Inc.
Treasurer, City Hall 444 W Grand Av. Wisconsin Rapids, WI 54495	WI	NewPage Wisconsin System Inc.
St Louis County Auditor 100 N 5th Ave. W Duluth, MN 55802	MN	NewPage Wisconsin System Inc.
Village of Little Chute 108 W Main St. Little Chute, WI 54140	WI	NewPage Wisconsin System Inc.
City of Appleton 100 N. Appleton Street Appleton, WI 54911	WI	NewPage Wisconsin System Inc.

Tax Authority & Mailing Address	State	Company
Village of Kimberly 515 W Kimberly Ave. Kimberly, WI 54136	WI	NewPage Wisconsin System Inc
Outagamie County Treasurer 410 S Walnut St. Appleton, WI 54911	WI	NewPage Wisconsin System Inc
Breitung Township 3851 Menominee Street Quinnesec, MI 49876	MI	NewPage Wisconsin System Inc.
Marinette County Treasurer 1926 Hall Ave. Marinette, WI 54143	WI	NewPage Wisconsin System Inc.
City of Stevens Point 1515 Strongs Ave. Stevens Point, WI 54481	WI	NewPage Wisconsin System Inc.
Portage County Treasurer 1516 Church Street Stevens Point, WI 54481	WI	NewPage Wisconsin System Inc.
Portage County Treasurer 1516 Church Street Stevens Point, WI 54481	WI	NewPage Wisconsin System Inc.
Garland ISD 501 S. Jupiter Garland, TX 752002	TX	NewPage Wisconsin System Inc.
Treasurer, City Hall 444 W Grand Av. Wisconsin Rapids, WI 54495	WI	NewPage Wisconsin System Inc.
Rudolph Town Treasurer 1029 County Rd. DD Rudolph, WI 54475	WI	NewPage Wisconsin System Inc.

Franchise & Income Taxes

Tax Authority & Mailing Address	State	Company
Delaware Division of Revenue 820 N French St #2 Wilmington, DE 19801	DE	Luke Paper Company
Comptroller of Maryland Revenue Administration Division 110 Carroll Street #1 Annapolis, MD 21404	MD	Luke Paper Company
Pennsylvania Dept of Revenue 11 Strawberry Square Harrisburg, PA 17128-1100	PA	Luke Paper Company
MA Dept of Revenue 100 Cambridge St. #800 Boston, MA 02114	MA	NewPage Consolidated Papers Inc.
Alabama Dept of Revenue Corp Tax Section 50 North Ripley Street Montgomery, AL 36132	AL	NewPage Corporation
Alabama Dept of Revenue Business Privilege Tax Section 50 North Ripley Street Montgomery, AL 36132	AL	NewPage Corporation
Arkansas Corp Income Tax 7th & Wolfe Streets Ledbetter Building Little Rock, AR 72201	AR	NewPage Corporation
Dept. Finance & Administration Corporate Income Tax 1509 W. 7th Street Little Rock, AR 77701	AR	NewPage Corporation
CT Dept of Revenue Services 92 Farmington Avenue Hartford, CT 06105	CT	NewPage Corporation
Delaware Division of Revenue 820 N French St #2 Wilmington, DE 19801	DE	NewPage Corporation
FL Dept of Revenue 5050 W. Tennessee Street Tallahassee, FL 32399-0135	FL	NewPage Corporation

Tax Authority & Mailing Address	State	Company
GA Dept of Revenue 270 Washington St. SW Atlanta, GA 30334	GA	NewPage Corporation
IN Dept of Revenue 100 N. Senate Ave Indianapolis, IN 46204-2253	IN	NewPage Corporation
IA Dept of Revenue Corp Tax Return Processing 1305 E Walnut St. #3000 Des Moines, IA 50319	IA	NewPage Corporation
KY Dept of Revenue 501 High Street Frankfort, KY 40601-2103	KY	NewPage Corporation
Louisville Metro Revenue Commission 617 W Jefferson Street Louisville, KY 40202	KY	NewPage Corporation
LA Dept For Revenue 617 N 3rd Street Baton Rouge, LA 70802	LA	NewPage Corporation
Comptroller of Maryland 110 Carroll Street #1 Annapolis, MD 21404	MD	NewPage Corporation
MA Dept of Revenue 100 Cambridge Street Boston, MA 02204	MA	NewPage Corporation
Mississippi Office of Revenue 1577 Springridge Rd. Raymond, MS 39154-9602	MS	NewPage Corporation
MO Dept of Revenue 301 W High Street Jefferson City, MO 65105	MO	NewPage Corporation
Administration Unit 109 Pleasant Street Concord, NH 03302-0457	NH	NewPage Group Inc. & Subsidiaries
NJ Div of Taxation 50 Barrack Street Trenton, NJ 08646	NJ	NewPage Corporation
NM Taxation & Revenue Dept 1220 S Saint Francis Drive Santa Fe, NM 87505	NM	NewPage Corporation

Tax Authority & Mailing Address	State	Company
NM Taxation & Revenue Department 1100 South St. Francis Drive Santa Fe, NM 87504-0630	NM	NewPage Corporation
NC Dept of Revenue 501 N Wilmington St Raleigh, NC 27604	NC	NewPage Corporation
General Corporation Tax 25 Elm Place Brooklyn, NY 11201	NY	NewPage Corporation & Subsidiaries
City of Hamilton Income Tax Div 345 High Street Suite 310 Hamilton, OH 45011-2859	OH	NewPage Corporation
OK Tax Commission 2501 N Lincoln Blvd Oklahoma City, OK 73194	OK	NewPage Corporation
OK Tax Commission-Franchise Tax 2501 N Lincoln Blvd Oklahoma City, OK 73194	OK	NewPage Corporation
Pennsylvania Dept of Revenue 2501 N Lincoln Blvd Oklahoma City OK 73194	PA	NewPage Corporation
City of Philadelphia, Dept of Revenue 11 Strawberry Square Harrisburg, PA 17128-1100	PA	NewPage Corporation
Philadelphia Department of Revenue Payment Processing Division Municipal Services Building – Concourse 1401 John F. Kennedy Blvd. Philadelphia, PA 19102	PA	NewPage Corporation
RI Div of Taxation One Capitol Hill Providence, RI 02908-5811	RI	NewPage Corporation
SC Dept of Revenue Columbia Mills Building 301 Gervais Street Columbia SC 29214	SC	NewPage Corporation
TN Dept of Revenue Andrew Jackson State Office Bldg 500 Deaderick Street Nashville, TN 37242	TN	NewPage Corporation

Tax Authority & Mailing Address	State	Company
CO Dept of Revenue Capitol Annex 1375 Sherman St. Denver, CO 80261	CO	NewPage Corporation & Subsidiaries
MA Dept of Revenue Leverett Saltonstall Building 100 Cambridge Street Boston MA 02204	MA	NewPage Corporation & Subsidiaries
MI Dept of Treasury Treasury Building 430 W. Allegan Street Lansing MI 48922	MI	NewPage Corporation & Subsidiaries
NYS Corporation Tax W. A. Harriman Campus Albany NY 12227-0125	NY	NewPage Corporation & Subsidiaries
NYC Dept of Finance Municipal Building 1 Centre Street New York NY 10007	NY	NewPage Corporation & Subsidiaries
VA Dept of Taxation 400 East Jackson Street Richmond VA 23219	VA	NewPage Corporation & Subsidiaries
AZ Dept of Revenue 1600 W Monroe Phoenix AZ 85007	AZ	NewPage Group Inc. & Subsidiaries
CA Franchise Tax Board 400 Capitol Mall #2340 Sacramento CA 95814	CA	NewPage Group Inc. & Subsidiaries
IL Dept of Revenue 101 West Jefferson Street Springfield IL 62794	IL	NewPage Group Inc. & Subsidiaries
KS Dept of Revenue 915 SW Harrison Street Topeka, KS 66699-4000	KS	NewPage Group Inc. & Subsidiaries
Maine Revenue Services 624 State House Station Augusta ME 04333	ME	NewPage Group Inc. & Subsidiaries
MN Revenue 10 River Park Plaza St. Paul MN 55146-7100	MN	NewPage Group Inc. & Subsidiaries

Tax Authority & Mailing Address	State	Company
MT Dept of Revenue 125 N. Roberts St. Helena, MT 59601	MT	NewPage Group Inc. & Subsidiaries
NE Dept of Revenue 301 Centennial Mall South Lincoln, NE 68509-4818	NE	NewPage Group Inc. & Subsidiaries
NH Dept of Revenue Administration 61 South Spring Street Concord, NH 03301	NH	NewPage Group Inc. & Subsidiaries
ND Office of State Tax Commissioner 600 E. Boulevard Ave. Dept 127 Bismark, ND 58505-0599	ND	NewPage Group Inc. & Subsidiaries
OR Dept of Revenue 955 Center Street NE Salem, OR 97310	OR	NewPage Group Inc. & Subsidiaries
City of Portland 111 SW Columbia St. Suite #600 Portland, OR 97201-5840	OR	NewPage Group Inc. & Subsidiaries
Comptroller of Public Accounts BJ State Office Bldg 111 E 17th St Austin, TX 78774	TX	NewPage Corporation & Subsidiaries
UT State Tax Commission 160 East 300 South Salt Lake City, UT 84134	UT	NewPage Corporation & Subsidiaries
210 N. 1950 W Salt Lake City, UT 84134-0300	UT	NewPage Corporation & Subsidiaries
VT Dept of Taxes Pavillion Office Building 109 State Street Montpelier, VT 05633-1401	VT	NewPage Group Inc. & Subsidiaries
133 State Street Montpelier, VT 05633-1401	VT	NewPage Corporation & Subsidiaries
WV State Tax Dept Department of Tax and Revenue Capitol Building W-300 Charleston, WV 25305	WV	NewPage Group Inc. & Subsidiaries
WI Dept of Revenue 125 South Webster Street Madison, WI 53708	WI	NewPage Group Inc. & Subsidiaries

Tax Authority & Mailing Address	State	Company
Comptroller of Maryland 110 Carroll Street #1 Annapolis MD 21404	MD	Upland Resources Inc.
Ohio County 130 E. Washington St #107 Hartford KY 42347	KY	Wickliffe Paper Company
OH Dept of Taxation Rhodes Office Tower 30 East Broad Street Columbus, OH 43215	OH	NewPage Investments LLC

Sales Taxes

Tax Authority & Mailing Address	State	Company
MI Dept of Treasury Treasury Bldg. 430 W. Allegan St. Lansing, MI 48922	MI	Escanaba Paper
MI Dept of Treasury Treasury Bldg. 430 W. Allegan St. Lansing, MI 48922	MI	Escanaba Paper
Maine Revenue Services 624 State House Sta. Augusta, ME 04333	ME	Rumford Paper
Maine Revenue Services 624 State House Sta. Augusta, ME 04333	ME	Rumford Cogen
Comptroller of MD 110 Carroll Street #1 Annapolis, MD 21404	MD	Luke Paper
PA Dept of Revenue 11 Strawberry Square Harrisburg, PA 17101	PA	Luke Paper
VA Dept of Taxation 3610 W Broad St. #101 Richmond, VA 23230	VA	Luke Paper
WV Department of Tax & Revenue State Tax Division Capitol Bldg. #300 Charleston, WV 25305	WV	Luke Paper
OH Dept of Taxation Rhodes Office Tower 30 East Broad St. Columbus, OH 43215	OH	Chillicothe
KY Revenue Cabinet 501 High Street Frankfort, KY 40601-2103	KY	Wickliffe Paper
KY Revenue Cabinet 501 High Street Frankfort, KY 40601-2103	KY	Wickliffe Paper
TN Dept of Revenue 500 Deaderick St. Nashville, TN 37242	TN	Wickliffe Paper

Tax Authority & Mailing Address	State	Company
WI Dept of Revenue 125 South Webster St. Madison, WI 53708	WI	NewPage Wisconsin System Inc.
MN Department of Revenue 10 River Park Plaza St. Paul, MN 55146-7100	MN	NewPage Wisconsin System Inc.
WI Dept of Revenue 125 South Webster St. Madison, WI 53708	WI	Consolidated Water Power Co
AZ Dept of Revenue 1600 W. Monroe Phoenix, AZ 85007-2650	AZ	NewPage Corporation
State Board of Equalization 400 Capitol Mall #2340 Sacramento, CA 95814	CA	NewPage Corporation
Ct Department of Revenue Services 92 Farmington Ave. Hartford, CT 062105	CT	NewPage Corporation
FL Dept of Revenue 5050 West Tenessee St. Tallahassee, FL 32399-0100	FL	NewPage Corporation
GA Dept of Revenue 270 Washington St. SW Atlanta, GA 30334	GA	NewPage Corporation
HI Dept of Taxation 830 Punchbowl St #126 Honolulu, HI 96813	HI	NewPage Corporation
HI Dept of Taxation 830 Punchbowl St #126 Honolulu, HI 96813	HI	NewPage Corporation
IL Dept of Revenue 101 W Jefferson St. Springfield, IL 62794	IL	NewPage Corporation
IN Dept of Revenue 100 N Senate Ave. N248 Indianapolis, IN 46204	IN	NewPage Corporation
KS Dept of Revenue Docking State Office Bldg. 915 SW Harrison #300 Topeka, KS 66612	KS	NewPage Corporation

Tax Authority & Mailing Address	State	Company
KY Revenue Cabinet 501 High Street Frankfort, KY 40601-2103	KY	NewPage Corporation
LA Dept of Revenue 617 N 3rd St. Baton Rouge, LA 70802	LA	NewPage Corporation
Maine Revenue Services 624 State House Sta. Augusta, ME 04333	ME	NewPage Corporation
Comptroller of MD 110 Carroll Street #1 Annapolis, MD 21404	MD	NewPage Corporation
MA Dept of Revenue 100 Cambridge St Boston, MA 02204	MA	NewPage Corporation
MI Dept of Treasury Treasury Bldg. 430 W. Allegan St. Lansing, MI 48922	MI	NewPage Corporation
MI Dept of Treasury Treasury Bldg. 430 W. Allegan St. Lansing, MI 48922	MI	NewPage Corporation
MN Department of Revenue 10 River Park Plaza St. Paul, MN 55146-7100	MN	NewPage Corporation
MO Dept of Revenue 301 W High St Jefferson City, MO 65105	MO	NewPage Corporation
NV Department of Taxation Capitol Complex Carson City, NV 89710	NV	NewPage Corporation
NV Dept of Revenue 1550 College Parkway Carson City, NV 89706	NV	NewPage Corporation
NJ Dept of Taxation 50 Barrack St. Trenton, NJ 08608	NJ	NewPage Corporation
NYS Dept of Taxation & Finance WA Hatman Campus Albany, NY 12227	NY	NewPage Corporation

Tax Authority & Mailing Address	State	Company
OH Dept of Taxation Rhodes Office Tower 30 East Broad St. Columbus, OH 43215	OH	NewPage Corporation
OK Tax Commission 2501 N Lincoln Blvd. Oklahoma City, OK 73194	OK	NewPage Corporation
PA Dept of Revenue 11 Strawberry Square Harrisburg, PA 17101	PA	NewPage Corporation
SC Dept of Revenue Columbia Mills Bldg. 301 Gervais St #2 Columbia, SC 29201	SC	NewPage Corporation
TN Dept of Revenue 500 Deaderick St. Nashville, TN 37242	TN	NewPage Corporation
Comptroller of Public Accounts LBJ State Office Bldg. 111 17th St. Austin, TX 78774	TX	NewPage Corporation
WA Dept of Revenue 1025 Union Ave SE Capitol Plaza Bldg. Ste 500 Olympia, WA 98502-7454	WA	NewPage Corporation
WV State Tax Dept. Dept of Tax & Revenue, Capitol Bldg. W-300 Charleston, WV 25305	WV	NewPage Corporation
WI Dept of Revenue 125 South Webster St. Madison, WI 53708	WI	NewPage Corporation
275 Pope Road 103 Summerside Canada C1N6A2	Canada	Newpage Corporation
3800 De Marly Rue Quebec PC Canada G1S 4A5	Canada	NewPage Corporation
VA Dept of Taxation 3610 W Broad St. #101 Richmond, VA 23230	VA	Luke Paper Company

Tax Authority & Mailing Address	State	Company
5810 Kingstowne Center Drive Suite 120 Box 706 Alexandria, VA 22315	VA	Luke Paper Company
WV State Tax Dept. 1001 Lee Street Charleston, WV 25301	WV	Luke Paper Company
550 Main St #1000 Cincinnati, OH 45202	IRS	Luke Paper Company
550 Main St #1000 Cincinnati, OH 45202	IRS	Rumford Paper Company
550 Main St #1000 Cincinnati, OH 45202	IRS	NewPage Wisconsin System
550 Main St #1000 Cincinnati, OH 45202	IRS	Wickliffe Paper

Annual Report Fees

Tax Authority & Mailing Address	State
Lazarus Government Center 50 W. Town Street Suite 700 Columbus, OH 43215	OH
West Virginia Secretary of State State Capital Building 1900 Kanawha Blvd. E. Suite 157-K Charleston, WV 25305	WV
State of Wisconsin Department of Financial Institutions 345 West Washington Avenue 3rd Floor Madison, WI 53703	WI
Michigan Department of Labor & Economic Growth, Bureau of Commercial Services Corporations Division 7150 Harris Drive Lansing, MI 48913	MI
Secretary of State of Delaware Franchise Tax Dept. 401 Federal Street Suite 4 Dover, DE 19901	DE
MD State Department of Assessments & Taxation 301 W. Preston St., 8th Floor Baltimore MD 21201-2395	MD
401 North Street Harrisburg, PA 17120	PA
Commonwealth of Virginia State Corporation Commission Clerk's Office. First Floor 1300 East Main Street Richmond, VA 23219	VA
Secretary of State of California Statement of Information Unit 1500 11th Street 3rd Floor Sacramento, CA 95814	CA
Secretary of State of Colorado Business Division Attn: Annual Report Filings 1700 Broadway Suite 200 Denver, CO 80290	CO
CT Secretary of State 30 Trinity Street Hartford, CT 06106	CT

Tax Authority & Mailing Address	State
315 West Tower #2 Martin Luther King Jr. Drive Atlanta, GA 30334-1530	GA
Secretary of State Department of Business Services 207 State House Street Springfield IL 62706	IL
Kansas Secretary of State Memorial Hall 1st Floor 120 S.W. 10th Avenue Topeka, KS 66612-1594	KS
Corporate Income & License Tax Branch 501 High Street, Station 52 Frankfort KY 40602	KY
Maine Secretary of State, Reporting Section Bureau of Corporations, Elections and Commissions 101 State House Station Augusta, ME 04333-0101	ME
Commonwealth of Massachusetts One Ashburton Place Room 1717 Boston, MA 02108	MA
Missouri Secretary of State Corporations Division 600 West Main Room 322 Jefferson City, MO 65101	MO
NJ Dept of Treasury, Division of Revenue 33 West State Street Trenton NJ 08608-1214	NJ
New York Dept. of State, Division of Corporations One Commerce Plaza 99 Washington Avenue Albany, NY 12331	NY
Oregon Secretary of State Corporation Division 255 Capitol Street NE Suite 151 Salem, OR 97310	OR
Rhode Island Secretary of State Corporations Division 148 West River Street Providence, RI 02904	RI

Tax Authority & Mailing Address	State
Secretary of State of Tennessee Attn: Annual Reports 312 Rosa L. Parks Avenue N. 6th Floor William R. Snodgrass Tower Nashville, TN 37243	TN
Lyndon B. Johnson State Office Building 111 East 17th Street Austin, TX 78774	TX
Department of Licensing Master License Service 405 Black Lake Blvd. Olympia, WA 98502	WA
West Virginia Secretary of State State Capital Building 1900 Kanawha Blvd. E. Suite 157-K Charleston, WV 25305	WV
MN Attorney General Suite 1200, Bremer Tower 445 Minnesota Street St Paul MN 55101-2130	MN
Secretary of State of New Hampshire Corporations Division Department of State Attn: Annual Report Filings 107 N. Main Street Concord, NH 03301-4989	NH
128 State Street Montpelier, VT 05633-1101	VT