

Appendix B.3

The Temporary Restraining Order, entered by the Court on June 19, 2009

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:	)	Chapter 15
	)	
FRASER PAPERS INC., <u>et al.</u> , ¹	)	Case No. 09-12123(KJC)
	)	
Debtors in Foreign Proceedings.	)	Jointly Administered
	)	
_____	)	RE: D.I. 7

TEMPORARY RESTRAINING ORDER

Upon the motion (the "Motion") of Fraser Papers Inc. ("Fraser") as foreign representative of Fraser and its affiliated captioned debtors and participants (collectively, with Fraser, the "Debtors") in a proceeding (the "Canadian Proceeding") under Canada's *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the "CCAA"), pending before the Ontario Superior Court of Justice (Commercial List) (the "Canadian Court"), pursuant to sections 105(a) and 1519 of title 11 of the United States Code (the "Bankruptcy Code"), for the entry of a temporary restraining order (the "TRQ"), *inter alia*, enforcing an order entered on June 18, 2009 (the "CCAA Order") by the Ontario Superior Court of Justice (Commercial List) (the "Canadian Court") in connection with a proceeding (the "Canadian Proceeding") under Canada's *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. c-36, as amended (the "CCAA"), and, after notice and a hearing, a preliminary injunction granting the Debtors provisional relief under sections 105(a) and 1519(a)(1), (2), and (3) of the Bankruptcy Code and scheduling a hearing (the "Hearing") on Fraser's request for a preliminary injunction; and the Court having considered and reviewed the Motion, the petitions filed by the Debtors under chapter 15 of the Bankruptcy

¹ These jointly administered cases are those of the following debtors: Fraser Papers Inc., FPS Canada Inc., Fraser Papers Holdings Inc., Fraser Timber Ltd., Fraser Papers Limited, and Fraser N.H. LLC.

Code, and required documents thereto (the "Chapter 15 Petitions"), and the Memorandum (as defined in the Motion) and the Gordon Declaration (as defined in the Motion), each in support of the Motion and the Chapter 15 Petitions (collectively, the "Supporting Documents"), and based on the foregoing, the Court finds and concludes as follows:

a) Fraser has demonstrated a substantial likelihood of success that the Debtors are subject to a pending foreign main proceeding in Canada and that Fraser is the foreign representative of the Debtors;

b) The commencement or continuation of any action or proceeding in the United States against the Debtors, any of their assets or proceeds thereof, or their former, current, and future directors and officers should be enjoined pursuant to sections 105(a) and 1519 of the Bankruptcy Code to permit the expeditious and economical administration of the foreign estates in the Canadian Proceeding, and the relief requested will cause neither an undue hardship nor create any hardship to any party in interest that is outweighed by the benefits of the TRO;

c) Unless a restraining order is issued, it appears to the Court that there is a material risk that the Debtors' assets located in the United States could be subject to attack by creditors, thereby potentially interfering with the jurisdictional mandate of this Court under chapter 15 of the Bankruptcy Code, and interfering with and causing harm to the Debtors' efforts to administer the Debtors' estates in the Canadian Proceeding, and undermining the Debtors' efforts to achieve an equitable distribution for the benefit of all of the Debtors' creditors; as a result, the Debtors will suffer immediate and irreparable injury for which they will have no adequate remedy at law, making it necessary that the Court grant the relief requested without prior notice to the parties in interest or their counsel;

d) Fraser has demonstrated that the incurrence of indebtedness as authorized by the CCAA Order is necessary to prevent irreparable harm to the Debtors because without such financing, the Debtors will be unable to continue operations, thereby significantly impairing the value of their assets;

e) Fraser has demonstrated that the terms of the financing are fair and reasonable and were entered into in good faith by CIT and the DIP Lender as defined in the CCAA Order and CIT and the DIP Lender would not extend financing without the protection provided by section 364(e) of the Bankruptcy Code as made applicable by section 1519 of the Bankruptcy Code;

f) The interest of the public will be served by this Court's granting of the relief requested by Fraser;

g) This Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334;

h) This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2)(P); and

i) Venue is proper in this District pursuant to 28 U.S.C. § 1410.

NOW THEREFORE, IT IS HEREBY ORDERED THAT:

1. Except as otherwise expressly set forth in the CCAA Order, all persons and entities are hereby enjoined from (a) continuing any action or commencing any additional action, involving the Debtors, their assets or the proceeds thereof, or their former, current, and future directors and officers with respect to any claim against such directors or officers that arose before the date hereof and relates to any obligations of the Debtors whereby the directors or officers are alleged to be liable in their capacity as directors or officers until further order of this Court; (b) enforcing any judicial, quasi-judicial, administrative or regulatory judgment,

assessment, order or arbitration award against the Debtors, their assets, or their former, current, and future directors and officers with respect to any claim against such directors or officers that arose before the date hereof and relates to any obligations of the Debtors whereby the directors or officers are alleged to be liable in their capacity as directors or officers until further order of this Court; (c) commencing or continuing any action to create, perfect or enforce any lien, setoff or other claim against the Debtors or against any of their property; or (d) managing or exercising control over the Debtors' assets located within the United States except as expressly authorized by Fraser in writing; however, to the extent that any party in interest challenges the injunctive provisions of this paragraph, solely with respect to the former, current, and future officers and directors of the Debtors, then, after notice and at any hearing thereupon, the burden of proof regarding continuing the injunctive provisions of this paragraph shall rest with the Debtors and/or those parties-in-interest advocating the continued effect of said injunctive provisions.

2. Until further order of this Court, Fraser is hereby established as the exclusive representative of the Debtors in the United States with the exclusive authority to administer the Debtors' assets and affairs in the United States including, without limitation, any transfer of or withdrawals from any bank accounts maintained by the Debtors.

3. Until further order of this Court, Fraser is hereby authorized to operate the Debtors' businesses and to exercise the rights and powers of a trustee under and to the extent provided by sections 363 and 552 of the Bankruptcy Code.

4. The CCAA Order is hereby enforced on a interim basis and shall be given full force and effect in the United States until otherwise ordered by this Court.

5. The Debtors are hereby authorized to enter into an amendment to the CIT Credit Agreement substantially on the terms of the CIT Term Sheet, both as defined in the CCAA Order.

6. The Debtors are hereby authorized to borrow, repay and reborrow up to twenty-two million dollars (\$22,000,000) under and in accordance with the terms of the DIP Term Sheet and the DIP Facility, and to borrow, repay and reborrow under and in accordance with the terms of the CIT Term Sheet and the CIT Credit Agreement, each as defined in the CCAA Order, through and including the conclusion of the hearing on the request for a preliminary injunction.

7. CIT is hereby granted the CIT DIP Charge, as defined in the CCAA Order, on all of the Debtors' United States assets in the amount of \$20,000,000 minus the amount outstanding from time to time under the DIP Facility, subject to the priorities, terms and conditions of the CCAA Order, to secure current and future amounts outstanding under the CIT Term Sheet and the CIT Credit Agreement, both as defined in the CCAA Order.

8. The DIP Lender, as defined in the CCAA Order, is hereby granted the DIP Lender's Charge, as defined in the CCAA Order, on all of the Debtors' United States assets, subject to the priorities, terms and conditions set forth in the CCAA Order, to secure current and future amounts outstanding under the DIP Facility.

9. Pursuant to sections 105(a), 364(e), 1519(a)(3), and 1521(a)(7) of the Bankruptcy Code, the validity of the indebtedness and the priority of the lien authorized by the CCAA Order and made enforceable in the United States by this Order shall not be affected by any reversal or modification of this Order on appeal or the entry of an order denying recognition of the Canadian Proceeding pursuant to section 1517 of the Bankruptcy Code.

10. Pursuant to Federal Rule of Bankruptcy Procedure 7065(b), no notice to any person is required prior to entry and issuance of this Order.

11. Any party in interest may make a motion seeking relief from or modifying this Order by, on not less than ten (10) days' written notice to Fraser and to Fraser's counsel, Morris, Nichols, Arsht & Tunnell LLP, 1201 North Market Street, Wilmington, Delaware 19899-1347 (Attention: Derek C. Abbott) and Thornton Grout Finnigan LLP, Suite 3200, Canadian Pacific Tower, 100 Wellington St. West, P.O. Box 329, Toronto-Dominion Centre, Toronto, Canada M5K 1K7 (Attention: D.J. Miller), filing a motion seeking an order of this Court vacating or modifying the injunction entered in this proceeding, and any such request shall be the subject matter of a hearing as scheduled by the Court and, otherwise, any party in interest may file objections and be heard by the Court in accordance with the terms of any order of the Court providing for a hearing in the future on any subsequent relief sought by Fraser in this proceeding.

12. Pursuant to Federal Rule of Bankruptcy Procedure 7065, the security provisions of Federal Rule of Civil Procedure 65(c) are waived.

13. Copies of the Supporting Documents shall be served upon the Debtors, all administrators in foreign proceedings of the Debtors, all other parties (or their counsel) known by the Debtors against whom provisional relief is sought under section 1519 of the Bankruptcy Code (except the Debtors' employees), including any such parties (or counsel) that have addresses outside the United States, and all parties to any litigation in which any of the Debtors is a party and that is pending in the United States as of the Petition Date², in accordance with

² All capitalized terms not defined herein shall have the meaning ascribed to them in the Motion.

Bankruptcy Rule 2002(q), and any interested party that becomes known to Fraser by first class mail or overnight courier within five (5) business days of the Petition Date (or three (3) business days following the time a party is identified by Fraser, whichever is later).

14. Service in accordance with this Order shall constitute adequate and sufficient service and notice.

15. The Supporting Documents shall also be made available by Fraser upon request via electronic mail or at the offices of Morris Nichols Arsht & Tunnell LLP, 1201 North Market Street, Wilmington, Delaware 19899-1347 to the attention of Derek C. Abbott, (302) 351-9357, dabbott@mnat.com.

16. The Court shall hold a hearing on Fraser's request for a preliminary injunction granting substantially the same relief through entry of an order on recognition of the Canadian Proceeding before the Honorable Kevin J. Carey, United States Bankruptcy Judge, for the Hearing at 2:00 p.m Eastern time on June 26, 2009, at the United States Bankruptcy Court, 824 Market Street, Third Floor, Wilmington, Delaware 19801 or as soon thereafter as counsel may be heard.

17. Objections, if any, submitted for the purpose of opposing Fraser's request for a preliminary injunction on the terms described above must be made in writing describing the basis therefor and the nature and extent of the respondent's interests in the Debtors' estates and shall be filed with the Court and served upon Morris, Nichols, Arsht & Tunnell LLP, 1201 North Market Street, Wilmington, Delaware 19899-1347 (Attention: Derek C. Abbott) and Thornton Grout Finnigan LLP, Suite 3200, Canadian Pacific Tower, 100 Wellington St. West, P.O. Box 329, Toronto-Dominion Centre, Toronto, Canada M5K 1K7 (Attention: D.J. Miller), counsel for Fraser, so as to be received on or before June 25, 2009 at 4:00 p.m. Eastern time; except that the

foregoing is without prejudice to the right of any party-in-interest to seek, upon appropriate notice and hearing, to terminate or limit this temporary restraining order.

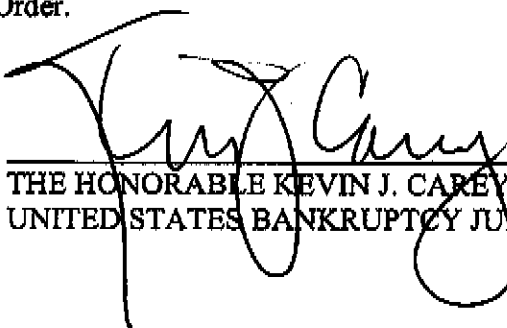
18. If no objection to the Debtors' request for a preliminary objection is timely filed and served in accordance with this Order, this Court will enter the proposed Order for Preliminary Injunction without further notice or hearing.

19. This Order will remain in effect until the earlier of the entry of an order granting or denying the preliminary injunction or the entry of an order recognizing the Canadian Proceeding as a foreign main proceeding in accordance with 11 U.S.C. § 1517.

20. Nothing contained herein shall enjoin a police or regulatory act of a governmental unit, including a criminal action or proceeding.

21. This Court shall retain jurisdiction with respect to all matters relating to the interpretation or implementation of this Order.

Dated: June 19, 2009
Wilmington, Delaware



THE HONORABLE KEVIN J. CAREY
UNITED STATES BANKRUPTCY JUDGE

2916540.5

Appendix B.4

The list required to be filed with the Chapter 15 Petitions pursuant to Bankruptcy Rule 1007(a)(4)

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:	)	Chapter 15
	)	
FRASER PAPERS INC., <i>et al.</i> , ¹	)	Case No. 09-12123(KJC)
	)	
Debtors in Foreign Proceedings.	)	Joint Administration Proposed
_____	)	

CONSOLIDATED LIST REQUIRED PURSUANT TO FED. R. BANKR. P. 1007(A)(4)

A. ALL ADMINISTRATORS OF THE DEBTORS IN FOREIGN PROCEEDINGS

Fraser Papers Inc.
181 Bay Street, Ste. 200
Brookfield Place
Toronto, ON M5J 2T3

B. LITIGATION PARTIES IN THE UNITED STATES

The Foreign Representative is aware of the following litigation which has been commenced and is pending in the United States in which any one of the Debtors is a party and which is pending in the United States at the time of the filing of this Petition:

Debtor entity or entities involved: **Fraser Papers Limited**

Court or agency: **Bankruptcy Court for the District of Delaware**

Party or parties and addresses: **PPH Liquidation LLC, 601 N.B. Street, Hamilton, Ohio 45013**

Brief description of action or claim: ***In re: PPH Liquidation LLC, 06-10269 (CSS); Fraser Papers Limited is a 40% equity holder of the debtor.***

Debtor entity or entities involved: **Fraser Papers Limited**

Court or agency: **State of Wisconsin Department of Workforce Development**

Party or parties and addresses:

**Richard Page, N14412 Page Lane, Park Falls, WI 54552;
Bruce Borgen, 4080 Camp Bryn, Afon Rd., Rhinelander, WI 54501-8009;
Dennis Peterson, 224 Cedar St., Park Falls, WI 54552;
Bernard Kotke, W7939 Division Street, Park Falls, WI 54552;
Thomas Kaiser, W8344 Frankie Rd., Park Falls, WI 54552;
Larry Peterson, W2371 N. Newman Rd., Park Falls, WI 54552;**

¹ These jointly administered cases are those of the following debtors: Fraser Papers Inc., FPS Canada Inc., Fraser Papers Holdings Inc., Fraser Timber Ltd., Fraser Papers Ltd., and Fraser N.H. LLC.

DATE FILED 6-18-09
DOCKET NO. 9

Wayne Rienow, 729 N. 2d Ave., Park Falls, WI 54552;
Clarence Wagner, P.O. Box 343, Park Falls, WI 54552;
Perry Donner, N14088 Perch Lake Rd., Park Falls, WI 54552;
Richard Koenig, 842 N. 3d Ave., Park Falls, WI 54552;
David Rose, 356 South 5th Ave., Park Falls, WI 54552.

Brief description of action or claim: **Wisconsin workers' compensation claims**

Debtor entity or entities involved: **Fraser Papers Inc., Fraser Timber Limited**

Court or agency: **Maine Human Rights Commission**

Party or parties and addresses: **Alan Raymond, 547 Grendall Road, Mapleton, ME 04757**

Brief description of action or claim: **Age discrimination and whistleblower act claims**

Debtor entity or entities involved: **Fraser N.H. LLC**

Court or agency: **New Hampshire Worker's Compensation Division**

Party or parties and addresses: **Norman Dupuis, 430 Derrah Street, Berlin, NH 03750**

Brief description of action or claim: **Asbestos exposure claim**

Debtor entity or entities involved: **Fraser N.H. LLC**

Court or agency: **New Hampshire Department of Revenue Administration**

Party or parties and addresses: **New Hampshire Department of Revenue Administration, 109 Pleasant Street PO Box 457 Concord, NH 03302-0457**

Brief description of action or claim: **Agency action to collect real estate transfer tax allegedly due**

Debtor entity or entities involved: **Fraser Timber Limited, Fraser Papers Inc.**

Court or agency: **United States District Court for the District of Maine**

Party or parties and addresses: **Alan Nason, P.O. Box 608, Ashland, ME 04732**

Brief description of action or claim: **WARN and Maine Severance Pay Act claims**

Debtor entity or entities involved: **Fraser Papers Limited**

Court or agency: **American Arbitration Association ("AAA")**

Party or parties and addresses: **Local 1247, USW, c/o Joel Pelletier, President, 82 Bridge Avenue, Madawaska, ME 04756**

Brief description of action or claim: **Case titled "Wire Installation Crew"**

Debtor entity or entities involved: **Fraser Papers Limited**

Court or agency: **American Arbitration Association ("AAA")**

Party or parties and addresses: **Local 1247, USW, c/o Joel Pelletier, President, 82 Bridge Avenue, Madawaska, ME 04756**

Brief description of action or claim: **Case titled "Management Doing Bargaining Unit Work"**

Debtor entity or entities involved: **Fraser Papers Limited**

Court or agency: **American Arbitration Association ("AAA")**

Party or parties and addresses: **Local 365, USW, c/o Kenneth Gibbs, President, 82 Bridge Avenue, Madawaska, ME 04756**

Brief description of action or claim: **Case titled "Inappropriate Use of Flexibility"**

Debtor entity or entities involved: **Fraser Papers Limited**

Court or agency: **American Arbitration Association (“AAA”)**

Party or parties and addresses: **Local 365, USW, c/o Kenneth Gibbs, President, 82 Bridge Avenue, Madawaska, ME 04756**

Brief description of action or claim: **Case titled “Failure to Recall Trade”**

Debtor entity or entities involved: **Fraser Papers Limited**

Court or agency: **Court of Common Pleas, Montgomery County, Ohio.**

Party or parties and addresses:

Drayton Hydraulic Company, 122 North Jefferson Street, Dayton, OH 45402;

Composite Technologies Company, L.L.C., 401 Keowee Street, Dayton, OH 45404;

Sundance Products Group, L.L.C., 33 West First Street, Suite 200, Dayton, OH 45402

Brief description of action or claim: **Paper damage claims resulting from Springfield, Ohio warehouse fire in September 2007**

C. ENTITIES AGAINST WHOM PROVISIONAL RELIEF IS SOUGHT

As Exhibit A hereto, the Debtors have included a list of the names and addresses of substantially all parties against whom provisional relief is sought. In their main case, the Debtors have moved the Court to omit the names and addresses of all of Debtors’ employees from the attached list.

EXHIBIT A

Parties against whom provisional relief is sought

The spreadsheet pages which follow include the names and addresses of those parties against whom provisional relief is sought under 11 U.S.C. § 1519 (with the exception of the Debtors' employees). The first column of each sheet contains an abbreviation which attributes the creditor to a particular Debtor entity. The legend for the abbreviations is as follows:

"FP Inc." is Fraser Papers Inc.

"FPS Canada" is FPS Canada Inc.

"FP Holdings" is Fraser Paper Holdings Inc.

"FT Ltd." is Fraser Timber Ltd.

"FP Ltd." is Fraser Papers Limited

"F N.H. LLC" is Fraser N.H. LLC

2920612.1

Debtor	VENDOR NAME	ADDR #1	ADDR #2	CITY	PRST	POSTAL/ZIP	COUNTRY
FP Inc.	AIR LIQUIDE CANADA INC.	PO BOX 1009		DARTMOUTH	NS	B2Y 3Z7	CANADA
FP Inc.	CARLETON INDUSTRIAL SUPPLY	P.O. BOX 767		HARTLAND	NB	E7P 3K4	CANADA
FP Inc.	SAN WAY INC.	P.O. BOX 174 480 RUE ALBUT		EDMUNDSTON	NB	E3V 3K8	CANADA
FP Inc.	MINISTER OF FINANCE	P.O. BOX 3000		FREDERICTON	NB	E3B 5S5	CANADA
FP Inc.	COX ELECTRONICS & COMMUNICATIO	843 FAIRVILLE BLVD		SAINT JOHN NB	NB	E2M 5T9	CANADA
FP Inc.	AUTOLOG INC.	1240 MICHELBROEC		BLANVILLE	QC	J7C 5S4	CANADA
FP Inc.	KISCO AUTO INC.	411 CONNELL STREET		WOODSTOCK	NB	E7M 5S5	CANADA
FP Inc.	KEARNEY'S HYGIENIC SERVICE	147 MCFATT STREET		WOODSTOCK	NB	E7M 2H5	CANADA
FP Inc.	MINISTER OF FINANCE	670 KING STREET, P.O. BOX 3000	SUITE 674 CENTENNIAL BUILDING	FREDERICTON	NB	E3B 9S5	CANADA
FP Inc.	LAKESHORE FUELS INC.	59 HART LAKE		GAGETOWN	NB	E3M 1T7	CANADA
FP Inc.	ON FREIGHT	C.P. 11774	3550-45TH STREET S.E.	MONTREAL	QC	H3C 0A4	CANADA
FP Inc.	NEWMES MCGEEHEE A DIV. OF USNR	PO BOX 8		SALMON ARM	BC	V1E 4M2	CANADA
FP Inc.	SOC. DE PROTECTION DES FORÊTS	715, 7E rue de l'aéroport		Quebec	QC	G3G 2S7	CANADA
FP Inc.	RONALD JOLICOEUR INC.	3600, 1ere rue suite 100		St-Hubert	QC	J3Y-8Y5	CANADA
FP Inc.	INST. QUEB. D'AMENAGEMENT DE L.	58 RUE PRINCIPALE		RIPON	QC	J0V 1V0	CANADA
FP Inc.	OPEN TEXT CORPORATION	38 Leek Crescent		Richmond Hill	QC	L4B 4N8	CANADA
FP Inc.	CORP. REGIME DE CLASIFICATION	154, Rue Radisson		Trois-Rivieres	QC	G9A 2C3	CANADA
FP Inc.	CENTRAIDE OUTAOUAIS	74 boul. Montclair		Gatineau	QC	J8Y-2E7	CANADA
FP Inc.	CLUB OPTIMISTE DE THURSO	341 B RUE VICTORIA		Thurso	QC	J0X-3B0	CANADA
FP Inc.	SYNDICAT DES PROD. FORESTIERS	723 Vaudeuil		Mont-Laurier	QC	J8Y-2B8	CANADA
FP Inc.	THEATRE DES QUATRE SOEURS INC.	1568 RUE MARIVALE, SUITE 229		ST-ANDRE-AVELLIN	QC	J0V 1W0	CANADA
FP Inc.	CEGP DE L'OUTAOUAIS	333, boul. de la Cit. des Jeunes		Gatineau	QC	J8Y 6M4	CANADA
FP Inc.	CHEO - MAGAZINE COUP DE COEUR	420 boul. Maloney est, suite 201		Ottawa	ON	K2G 5Y7	CANADA
FP Inc.	CIMA+	555 BOLL. RENE LEVESQUE OUEST, SUITE 200		Gatineau	QC	J8P-1E7	CANADA
FP Inc.	SANDWELL E.P.C. INC.	160 boul. de l'hôtel, bureau 204		Montreal	QC	H2Z 1B1	CANADA
FP Inc.	ENVR-EAU INC.	375 Roland-Therien, Suite 530		Gatineau	QC	J4H 4A6	CANADA
FP Inc.	HUMING INTERNATIONAL INC.	555 boul. Roland-Therien, bureau 300		Longueuil	QC	J4H 4E7	CANADA
FP Inc.	SOCIETE PIERRE BOLCHER	606 rue Carreart, bureau 608		Montreal	QC	H3B 1K9	CANADA
FP Inc.	SYLVE PELLETIER CONSULTANTS I	540 boul. de l'hôtel, bureau 301		Gatineau	QC	J8J 3T2	CANADA
FP Inc.	MEDXO INC.	11B Nicholas Beaver Road/R3		Quebec	QC	N1H 6H9	CANADA
FP Inc.	AQUATOX TESTING & CONSULTING I	897 CHEMIN SAINTE-FOY		Montreal	QC	H2K 1C3	CANADA
FP Inc.	GROUPE CHC INC.	2120, rue Sherbrooke Est, Bureau 501		Thurso	QC	J0X 3B0	CANADA
FP Inc.	RESERVA LAFOUNTAINE INC.	148 Gagnon		Salaberry-de-Valleyfield	QC	J6S 6P7	CANADA
FP Inc.	EXCAVATION LOISELLE & FRERE IN	280 boul. Pie XII		Labelle	QC	J0T 1H0	CANADA
FP Inc.	M.C. FORET INC.	5946 BOLL. CURE-LABELLE	Loonaber Est	Thurso	QC	J0X 3B0	CANADA
FP Inc.	EQUIPEMENT P.A.T.	202 route 148		Ottawa	ON	K2H 9C4	CANADA
FP Inc.	SECURITAS	301 Moodie Drive		Laval	QC	H7C 2N6	CANADA
FP Inc.	ACIER ST-MICHEL INC.	1155, rue Laplace		Gatineau	QC	J8P 7X5	CANADA
FP Inc.	DACIER QUERRY EL ECTRIQUE	31 De Becancour #4		Gatineau	QC	J8S 3M3	CANADA
FP Inc.	LES ENTREPRISES BENOT GRATTON	40 MCFaul		Gatineau	QC	J8S 2V7	CANADA
FP Inc.	ROSS & ANGILN LTEE	45 BOLL. ST-JOSEPH		Lachine	QC	J8R 3X5	CANADA
FP Inc.	ACIER RICHARD STEEL LTEE	37 Grandy		Gatineau	QC	H8T 2V5	CANADA
FP Inc.	VESEVUS CANADA INC.	1700 50ieme Avenue		Lachine	QC	J8J 4B4	CANADA
FP Inc.	NORCO SUPERVISION DU CANADA	683 boul. St-Joseph		Thurso	QC	J0X-3B0	CANADA
FP Inc.	TRANSPORT MICHEL DESCHAMPS & F	567 Route 148 est.		Gatineau	QC	J8L 4B4	CANADA
FP Inc.	YVON BOUCHER, ENTREPRENEUR EL	210 route 309		Gatineau	QC	J8P 8A4	CANADA
FP Inc.	318809 CANADA INC. / ISOLATIO	31 de Becancour, unit. 1		Thurso	QC	J0X 3B0	CANADA
FP Inc.	CONSTRUCTION CHARTRAUD	375 rue Galipeau	P.O. Box 40	Thurso	QC	J0B 2E0	CANADA
FP Inc.	LES ENTREPRISES HDJS GASCON LT	1935 rue Laiole Street		St-Denis de Brompton	QC	J6R 2C1	CANADA
FP Inc.	ELECTRO-MECANIQUE INDUSTRIELL	620, Route 148 est		Mercier	QC	J0X 3B0	CANADA
FP Inc.	LES ENTREPRISES E & G REMAUD I	153 boul. St-Jean-Baptiste		Thurso	QC	K1J 9R2	CANADA
FP Inc.	GESTION MECANIQUE LA SOLUTION	393 rue Victoria		Gloucester	ON	M6L 1K1	CANADA
FP Inc.	ALSTOM POWER CANADA INC.	1430 Blair Place, suite 600		Toronto	ON	H7L 4L5	CANADA
FP Inc.	ROYAL LEPAGE RELOCATION	199 BAY STREET, C/O CIBC MAIN BRANCH	P.O. BOX 3562C	Laval	QC	K1B 353	CANADA
FP Inc.	IGESUND TOOLS CANADA INC.	2891 boul. Le Corbusier		Ottawa	ON	J4B 6A1	CANADA
FP Inc.	KINECOR INC.	1060 Belair		Boucherville	QC	J3G 4S5	CANADA
FP Inc.	RHI CANADA INC.	1465 rue Graham Bell		Beleuil	QC	H1P 1Y1	CANADA
FP Inc.	VOITH FABRICS	240 Lotridge		St-Leonard	QC	H1G 5F6	CANADA
FP Inc.	ENERSOL INC.	1655 De l'Industrie		Montreal-Nord	QC	V6P 3V1	CANADA
FP Inc.	EMS SEMEC	8455 Cham D'eau		Gatineau	QC	H7L 6Z1	CANADA
FP Inc.	UNITED WELDING PROCESSES (CAN)	10621 Avenue Hénault	P.O. BOX 25065, station A	Laval	QC	J8P 1L8	CANADA
FP Inc.	MCFARLEN ENGINEERING LTD	8090 Laurier Street		Lachine	QC	H8T 3H4	CANADA
FP Inc.	SEEV. DE PNEUS LAMOE OUTAOUAI	266 RUE ST-LOUIS		Pointe-Claire	QC	H8R-421	CANADA
FP Inc.	BABCOCK & WILCOX CANADA	5592 Des Rossignols		Ste Therese	QC	J7E 4H7	CANADA
FP Inc.	PETRO-CANADA FUELS	414, rue Notre-Dame		Montreal	QC	H3B-4H4	CANADA
FP Inc.	SECHARGE DE FIBRES ANDRITZ LTEE	2260 32ieme Avenue		Brossard	QC	J4Y 2H4	CANADA
FP Inc.	EQUIPEMENT OIP LTEE	193 boul. Brunswick		Noanda	ON	J9X 3H7	CANADA
FP Inc.	PAOWILL ENVIRONNEMENT	C.P. 10		Waterloo	ON	N2J 2B1	CANADA
FP Inc.	WEAVEX X CORPORATION	C.P. 2019, Succ. B		Camarsville	ON	J2K-1S9	CANADA
FP Inc.	LES EQUIPEMENTS CONTRO-VALVE	9610 B Rue Ignace		Nepaan	ON	K2G 1G1	CANADA
FP Inc.	PROPART POMPES DU CANADA	78 13th Street					
FP Inc.	METAFLORE CORPORATION	185 Weber St. S.					
FP Inc.	ALBANY INTERNATIONAL CANADA IN	300 Westmount					
FP Inc.	M & M FOURNEL LTEE	1961 Menhale Road					

Debtor	VENDOR NAME	ADDR #1	ADDR #2	CITY	PRST	POSTAL/ZIP	COUNTRY
FP Inc.	LES CONTRÔLES LAURENTIDE LTÉE	18 000 route Transcanadienne		Kirkland	QC	H9J 4A1	CANADA
FP Inc.	IMPERMIEE PAPINEAUVILLE INC	348 Papineau		Papineauville	QC	J0V 1R0	CANADA
FP Inc.	LANDRY FILTRATION PROD. INC	11 Cidermill ave.		Concord	ON	L4K-3V6	CANADA
FP Inc.	GIT	P.O. BOX 4094, Station A		Toronto	ON	M5W 3T1	CANADA
FP Inc.	ELIOTT TURBOMACHINERY CANADA	Postel Station A	P.O. BOX 5543	Toronto	ON	M5W-2K3	CANADA
FP Inc.	DOUGLAS BARWICK INC	599 Cote Bowin		Boschland	ON	L7G 2A8	CANADA
FP Inc.	PYRAMID PUMPS	3 - 1440 GRAYHAWKS LANE		Burlington	ON	LSJ 1W3	CANADA
FP Inc.	F.L.SMITH DORR-OLIVER EIMCO LTD	174 West Street South		Orillia	ON	L3V 6L4	CANADA
FP Inc.	DIOTIES HYDRAULICS CO. LTD	645 Belfast rd., unit 5		Ottawa	ON	K1G-4V3	CANADA
FP Inc.	COMMERX	2880 Argentina Road, Unit 1		Mississauga	ON	LSN 1X8	CANADA
FP Inc.	HYDRO SILICA EQUIPMENT LTD	1211 Newmarket		Ottawa	ON	K1B-3V1	CANADA
FP Inc.	LINDE CANADA	1025, Boul. de la Carrière		Gatineau	QC	J8Y 6V6	CANADA
FP Inc.	OFFER OUTAOUAIS	444 St-Rene est, porte 700		Gatineau	QC	J8P 8A9	CANADA
FP Inc.	JOHNSON ENTREPRISES INC.	69 Ch. Lac Des Lys		Campbellton	NB	E3N 3H4	CANADA
FP Inc.	MARRONEX	173 Boul. Laurier, suite 9		St-Basile-Le-Grand	QC	J3M 1C9	CANADA
FP Inc.	DAMOND CANAPOWER LTD	3070 Mainway Drive Units #13 & 14	5051	Burlington	ON	L7R-4A7	CANADA
FP Inc.	EXCELR	102 Bank Street, suite 300		Ottawa	ON	K1P 5N4	CANADA
FP Inc.	BOWMAN DISTRIBUTION Le Groupe	267 North Riverside rd.		Concord	ON	L4K 3W7	CANADA
FP Inc.	BTG AMERICAS INC.	5085 Avalon Ridge Parkway, Suite 100		Norcross	GA	30071	USA
FP Inc.	MEKTER CHAPLOWERS INC.	9361 de Bretagne		Ville d'Anjou	QC	H1J 2H6	CANADA
FP Inc.	LUMEN INC.	230 rue Devesault		Gatineau	QC	J8Z 1S6	CANADA
FP Inc.	HYDRAULI-CHROME INC.	1480 A Michael st.		Ottawa	ON	K1B 4S1	CANADA
FP Inc.	EVEREST AUTOMATION INC.	227 Brunswick Blvd, suite D		Pointe-Claire	QC	H8R 4X5	CANADA
FP Inc.	VISION INSTRUMENTATION INC.	358 McArthur		St-Laurent	QC	H4T-1X8	CANADA
FP Inc.	PAPRICAN	570, Boulevard St-Jean		Pointe-Claire	QC	H8R-3J9	CANADA
FP Inc.	DUCOVA (DUMAS LAUNDE)	433, rue Des Montreigennes		Beauport	QC	G1C 7J7	CANADA
FP Inc.	CRANE SUPPLY	1630 Star Top rd.		Ottawa	ON	K1B-3W6	CANADA
FP Inc.	G&K SERVICES CANADA INC.	201 Innes Park Way, Unit 280		Ottawa	ON	K1B 1E3	CANADA
FP Inc.	LES PORTES L.T.R.	135 Avenue Gagnéau		Gatineau	QC	J8T 4J7	CANADA
FP Inc.	RED-D-ARC LTÉE	2101 Nobel		St-Julie	QC	J3E 1Z9	CANADA
FP Inc.	CONTRÔLE INDUSTRIEL CH LTÉE	3703 Place de Jara, suite 200		Brossard	QC	J4Y 0E4	CANADA
FP Inc.	LAWSON PRODUCTS INC.	50 Plam way		Nepean	ON	K2H-8S8	CANADA
FP Inc.	VOLTA PAPER, Fiber Systems Div	2935 Le Corbusier		Laval	QC	H1L 3M3	CANADA
FP Inc.	LES SPECIALITES TURBULL LIMIT	420 Miner	C.P. 3003	Cowansville	QC	J2K 3S7	CANADA
FP Inc.	MARHAM ENGINEERING INC.	3120 GLEN ERIN DRIVE, UNIT 2.		Mississauga	ON	L5L 1R6	CANADA
FP Inc.	LES INDUSTRIES CD	703 Boul. St-Rene Est		Gatineau	QC	J8P 9A7	CANADA
FP Inc.	JOHN CRANE CANADA INC.	2519 rue Cohen		St-Laurent	QC	H4R 2M5	CANADA
FP Inc.	BOWATER PRODUCTS FORESTIERS DU	200 CHEMIN MONTICERG		Mainwari	QC	J9E 1A1	CANADA
FP Inc.	BIOUTERIE PIERLYN	107 Galibieu		Thurso	ON	J0X-380	CANADA
FP Inc.	FISHER SCIENTIFIQUE LIMITEE	112 Colborne Road	CP 9200 Terminal	Ottawa	ON	K1G449	CANADA
FP Inc.	MERIDIAN	555 rue Gougeon	SUCC. PLOMB L'YTLLE	St-Laurent	QC	H4T 2E4	CANADA
FP Inc.	MONRIAN CANADA INC.	6420 Avignon		St-Laurent	QC	H4S-1Y2	CANADA
FP Inc.	EQUIPEMENTS FOS (ATLAS)	3050 RUE ANDERSON		TERREBONNE	QC	J8Y 1W1	CANADA
FP Inc.	JOHN WEINER INC.	4105 rue Saterlon		St-Laurent	QC	H4S-2E3	CANADA
FP Inc.	CHRISTIE WALTER	1179 St-Louis		Gatineau	QC	J8T 1L4	CANADA
FP Inc.	GMS INC. SECURITE ET COMMUNICA	7 A chemin Alonzo-Wright	P.O. BOX 2128	Cheslea	BC	VAL-356	CANADA
FP Inc.	NICHOLSON MANUFACTURING LTD	9896 Galaran rd.		Sidney	BC	VAL-356	CANADA
FP Inc.	JOHN BROOKS COMPAGNIE PPC	1350-55ieme Avenue		Lachine	QC	H8T 3J8	CANADA
FP Inc.	PRODUCTS PNEUMATIQUES PPC	740 boul. Industriel, suite 201		Blainville	QC	J7C 3V4	CANADA
FP Inc.	ERIC CHARLEBOIS (OUTILS SNAP-O	1425 Coteau des herbes		St-André d'Argenteuil	QC	J0V 1X0	CANADA
FP Inc.	BUDGET PROPANE	1211 Odile-Daoust		Gatineau	QC	J8M 1Y7	CANADA
FP Inc.	ECONOTECH SERVICES LTD	852 Devermont Bay		Delta	BC	VAM-5E1	CANADA
FP Inc.	FIBRE MAURICE LTÉE	40 de la Forêt	C.P. 33046	Trois-Rivières	QC	G8T 9T8	CANADA
FP Inc.	ROLLED ALLOYS-CANADA INC	6910 RUE ERNEST-CORMIER		Trois-Rivières	QC	H7C 2T5	CANADA
FP Inc.	LA BOUTIQUE DU PLONGEUR TRITO	1335 Boul des Laurentides		Laval	QC	H7M 2T2	CANADA
FP Inc.	HARDY FILTRATION INC	3360 boul. Genet-Kruger	Vimont	Trois-Rivières	QC	G9A-4M3	CANADA
FP Inc.	SYSTEME DE SUPPORT INFORMATIOU	1340, rue Beaulac		Laval	QC	H4R-1E7	CANADA
FP Inc.	LES INSTRUMENTS LABTECH INC	1011, Autoroute 13		Ville St-Laurent	QC	H7W 4V3	CANADA
FP Inc.	AVENUS	400 Boulevard Montpellier		Laval	QC	H4N 2E7	CANADA
FP Inc.	COMMUNICATION SERGAU	144 Freeman		St-Laurent	QC	J8Z-2B4	CANADA
FP Inc.	CENTURY DETECTION SYSTEMS INC.	140 McGovern Drive, Unit 17		Gatineau	QC	J8Z-2B4	CANADA
FP Inc.	SECUR ACTION	812 Route 321 nord		Cambodge	ON	N3H 4E7	CANADA
FP Inc.	SOLUS SECURITE /SAFETY	2545 SIBEC		St-André, Avelin	QC	J0V-1W0	CANADA
FP Inc.	PIECES D'AUTO EXTRA	146 RUE PAPINEAU		Trois-Rivières Ouest	QC	G8Z 4M6	CANADA
FP Inc.	HEWLETT PACKARD	17500, Trans-Canada Highway South Service		Papineauville	QC	H9L-2X8	CANADA
FP Inc.	ATELIER D'USINAGE LEGER ENR	924, Boulevard du Hare		Kirkland	QC	J8S 5V6	CANADA
FP Inc.	PLATINUM DIRECT DRIVE COURIER	7305 WOODBINE AVE., SUITE # 487		Valleldid	ON	L8R 3V7	CANADA
FP Inc.	SOS SUPPLIES ON SITE INC	384 Bank St., Suite 320		Ottawa	ON	K2P 1Y4	CANADA
FP Inc.	CONVAL QUEBEC INC Division Equ	3115 Saterlon		Ottawa	ON	H4R-1E7	CANADA
FP Inc.	LES ENTREPRISES MARCEL CAYEHL	6800 Cote de Liesse, suite 100		St-Laurent	QC	H4R-1E7	CANADA
FP Inc.	CARBOTECH INTERNATIONAL	399, rue Papineau		Papineauville	QC	J0V 1R0	CANADA
FP Inc.	KOOL KREATION	2250 St-Jean		Plessisville	QC	G6L 2V4	CANADA
FP Inc.	MOTEURS ELECTRIQUES LAVAL LTÉE	141-C Henri Bourassa		Papineauville	QC	J0V 1R0	CANADA
FP Inc.	AMACHEMIA CANADA INC	550 Montee de Lesse		St-Laurent	QC	H4T-1B8	CANADA
FP Inc.	ALSTOM CANADA INC.	255 Norman		Lachine	QC	H8R 1A3	CANADA
FP Inc.		1430 Blair Place, suite 600		Gloucester	ON	K1J 5N2	CANADA

Debtor	VENDOR NAME	ADDR #1	ADDR #2	CITY	PRST	POSTAL/ZIP	COUNTRY
FP Inc.	SETON	365 Apple Creek Blvd.		Markham	ON	L3R 9X7	CANADA
FP Inc.	ICR WATER TECHNOLOGIES INC.	3-200 Memorial Avenue, suite 101		Ottawa	ON	L3R 5X6	CANADA
FP Inc.	UNIFIRST CANADA LTD	200 Terence Matthews Cres.		Ottawa	ON	K2M 2G6	CANADA
FP Inc.	COLE-PAMER CANADA INC.	210-5101 rue Buchan		Montreal	QC	H4P 2P9	CANADA
FP Inc.	AVENSYS SOLUTIONS	400 Boul. Montpeller		Montreal	QC	H4N 2G7	CANADA
FP Inc.	ITT CORPORATION - DIVISION GO	55 Royal Road		Guelph	ON	N1H 1T1	CANADA
FP Inc.	LIQUID SOLIDS CONTIQUID SOLID	P.O. Box 28105		Victoria	BC	V8B 6K8	CANADA
FP Inc.	ROMATEC-RM	9465 Transcanada		Montreal	QC	H4S 1Y3	CANADA
FP Inc.	EQUIPEMENT MARCO LITEE	1904 St-Regis		Dorval	QC	H9P 1H6	CANADA
FP Inc.	TUJLINE Div. de Xerox Canada I	1120 Claire Crescent		Lachine	QC	H8S 1A1	CANADA
FP Inc.	GAET'AN HOTTE INC	333 Papineau		Papineauville	QC	J0V 1R0	CANADA
FP Inc.	LES EDITIONS YVON BLAIS INC	C.P. 180		Cowansville	QC	J2K 3H6	CANADA
FP Inc.	CUMMINS EASTERN CANADA LTD	3189 Swansea Crescent		Ottawa	ON	K1G 3W9	CANADA
FP Inc.	ACIER INOXIDABLE PINACLE	4665 Rue Cousens		St-Laurent	QC	H4S 1X5	CANADA
FP Inc.	PIECES PICHE	359 Papineau		Papineauville	QC	J0V 1R0	CANADA
FP Inc.	DK-SPEC	1060 Chemin Olivier		St-Nicolas	QC	G7A2M8	CANADA
FP Inc.	WOLSELEY GROUPE PRODUITS INDUS	4200 Hickmore		St-Laurent	QC	H4T 1K2	CANADA
FP Inc.	OUTAOUAIS SANITAIRE INC	58 du Miquet		Gatineau	QC	J8M 1H3	CANADA
FP Inc.	MERLBY SUPPLY LTD	100 Bayview		Ottawa	ON	K1Y 4L6	CANADA
FP Inc.	CLYDE BERGMANN CANADA	P.O. Box 7882 STN A		Toronto	ON	M5W 2R2	CANADA
FP Inc.	ERCO WORLDWIDE	P.O. Box 3536, Commerce Court Postal Station		Dorval	ON	M5L 1K1	CANADA
FP Inc.	LEVIN SECURITE LITEE	669 av. Melchior		Montreal	QC	H4E 1A2	CANADA
FP Inc.	LES INDUSTRIES WIPECO INC	3700-302 St-Patrick		Ottawa	ON	K1G 3L6	CANADA
FP Inc.	ACKLANDS-GRAINGER INC	3020 Hawthorne		Nepean	ON	K2H 8S8	CANADA
FP Inc.	KORAYVO INDUSTRIAL SUPPLY	70 Plam way		Scarborough	ON	M1S 5V2	CANADA
FP Inc.	COMPAGNIE DE LOCATION CREDIT F	CP 4600 SUCC Agincourt		Poite-Claire	QC	H8R 5N2	CANADA
FP Inc.	LES TUYAUX HITECH LITEE	125 boul. Brunswick		Gatineau	QC	J8L 2G8	CANADA
FP Inc.	QUINCAILLERIE TREMBLAY	471 Principale		Levis	QC	G6V 6K9	CANADA
FP Inc.	ELITE TECHNOLOGIES INC.	51 rue Du Belair		Gloucester	ON	K1B 3L9	CANADA
FP Inc.	HILLTI CANADA	1460 Cyrille rd., unit 2		Saint-Steinias-de-kosika	QC	J0S 1W0	CANADA
FP Inc.	CONTACTS ELECTRIQUES EXEL INC	151 ROUTE 132		Montreal	QC	H1E 5Y8	CANADA
FP Inc.	HEXCO INC.	9015 Marco Polo		Montreal	QC	H4T 1A7	CANADA
FP Inc.	FISHER SCIENTIFIQUE LITEE	3410 Griffin St.		Markham	ON	L3R 0E4	CANADA
FP Inc.	CD NOVA-TECH INC.	Suite 3, 2800 - 14th Avenue		Mississauga	ON	L4W 5C7	CANADA
FP Inc.	BELL DISTRIBUTIONS INC.	5055 SATELLITE DRIVE		Dorval	QC	H9P 1G9	CANADA
FP Inc.	EQUIPEMENT SMS	1945, 55e Avenue		Boisbriand	QC	J7H 1N1	CANADA
FP Inc.	HYDRA-FAB TECHNOLOGIES INC.	4005 Lavoisier		Markham	ON	L3R3W9	CANADA
FP Inc.	BLACK BOX CANADA CORP.	951 Denison Street		Touraine	QC	J8T 4L4	CANADA
FP Inc.	INDEPENDENT FASTENING SYSTEMS	86 Gailneau Ave.		Gatineau	QC	H8P 7A2	CANADA
FP Inc.	EAU DE SOURCE LABRAPDOR	1321 Montee Palment		Longueuil	QC	J4G 1E5	CANADA
FP Inc.	SECUR-VISION INC.	2285 De La Metropole		St-Laurent	QC	H4S 1S3	CANADA
FP Inc.	LES CONTROLS PROVANS ASS. INC.	2315, rue Halpern		St-Laurent	QC	H4R 1Y5	CANADA
FP Inc.	GRAY FOURNISSEUR DE MATERIAUX	3539 boulevard Thimerns		Thurso	QC	J0X 3B0	CANADA
FP Inc.	AGRODOR	129 Gailneau		Longueuil	QC	J3Z 1G4	CANADA
FP Inc.	ARECO-FELITEE	5205, rue J.A Bombardier		Lasalle	QC	H8N 1V1	CANADA
FP Inc.	PEACOCK LINE DIVISION DE KINEC	8600 St-Patrick		Mercier	QC	J8P 2C2	CANADA
FP Inc.	QUALITY AIDE LTD	164 St-Jean Baptiste		St-Augustin	QC	G3A 1S4	CANADA
FP Inc.	EQUIPEMENT QUACO INC.	480 boul. Industriel		Saint-Eustache	QC	J7R 5V3	CANADA
FP Inc.	ACIER RIVE-NORD INC.	641, Leon-Hamel		Granby	QC	J2G3G6	CANADA
FP Inc.	SIMONDS INTERNATIONAL	340 RUE LYONS		Thurso	QC	J0X 3B0	CANADA
FP Inc.	AGRODOR	61 Jean Prolx		Gatineau	QC	J8Z 1W2	CANADA
FP Inc.	HEWITT EQUIPEMENT	4535, rue Louis B. Mayer		Laval	QC	H7P 6B5	CANADA
FP Inc.	STRONGCO, EQUIPEMENT SHERIDAN	501 Bountree Dairy Road, Unit #6		Woodbridge	ON	L4I 8H1	CANADA
FP Inc.	PERKIN ELMER LAS CANADA INC	4 Lake		Dollard-des-Ormeaux	QC	H8B 3H9	CANADA
FP Inc.	FOXBORO CANADA INC AIS CONTROL	16011 - 116 AVENUE		EDMONTON	AB	T5M 3Y1	CANADA
FP Inc.	IKON OFFICE SOLUTION	21 Bentley Avenue		Nepesin	ON	K2E 6T7	CANADA
FP Inc.	FLYGT CANADA	7500 Transcanadienne		St-Laurent	QC	H4T 1A5	CANADA
FP Inc.	ERCO WORLDWIDE	P.O. Box 3536, Commerce Court Postal Station		Toronto	ON	M6L 1K1	CANADA
FP Inc.	ULTRAMAR LITEE	2200 McGill College		Montreal	QC	H3A 3L3	CANADA
FP Inc.	NORFALCO SALES INC.	100 King Street, West, 69th floor treasury		Toronto	ON	M5X 1E3	CANADA
FP Inc.	SOCIETE POCI CHIMIE CANADA W213	SUCURSALLE CENTRE-VILLE		Montreal	QC	H3C 5N7	CANADA
FP Inc.	KEMIRA CHEMICALS CANADA INC.	1380 County Road no. 2, P.O. Box 615		Maitland	ON	K0E 1P0	CANADA
FP Inc.	HERCULES CANADA INC.	500 Hercules Road, Building 8145		Wilmington	DE	19808-1559	USA
FP Inc.	PROD. CHI. INDUST. DORSET LTD	2725 boul. Ford		Chateaugay	QC	J6J 4Z2	CANADA
FP Inc.	CHEMTRADE LOGISTICS	7905 boul. Louis-H-Lafontaine		Anjou	QC	H1K 4E4	CANADA
FP Inc.	BRENTNAG CANADA INC.	2200, chemin St-Francois		Dorval	QC	H9P 1K2	CANADA
FP Inc.	A.R.M.V.F.P. OUTROUAINSES	2900 Jean-Baptiste Deschamps		Lachine	QC	H8T 1G8	CANADA
FP Inc.	GRAYMONT IOCI INC.	394 BOLL. MALONEY OUEST, BUREAU 303		Gatineau	QC	J8P 7Z5	CANADA
FP Inc.	EKA CHIMIE CANADA INC.	25 de Laizon		Boucherville	QC	J4B 1E7	CANADA
FP Inc.	MING CHEN / GANG CHEN	1900 St. Patrice est		Wagou	QC	J1X 4X6	CANADA
FP Inc.	VILLE DE THURSO	283 rue Victoria		Thurso	QC	J0X 3B0	CANADA
FP Inc.	CSST DU QUEBEC	161 Gailneau		Montreal	QC	H3C 5S1	CANADA
FP Inc.	MINISTERE DU REVENU DU QUEBEC	SUCC. CENTRE-VILLE		Montreal	QC	H3B 1A8	CANADA
FP Inc.	RECEVEUR GENERAL DU CANADA	C.P. 5000, succ. Deslaurins 875 CHEMIN HERON		Ottawa	ON	K1A 1B1	CANADA

Debtor	VENDOR NAME	ADDR #1	ADDR #2	CITY	PRST	POSTAL/ZIP	COUNTRY
FP Inc.	MUNICIPALITE LOCHABER OUEST	161 GALIPEAU, SUITE 11		Thurso	QC	J0X 3B0	CANADA
FP Inc.	CONSEIL DE L'INDUSTRIE FORESTI	1175 Ave. Lavigne, bureau 200		Ste-Foy	QC	G1V 4P1	CANADA
FP Inc.	CONSEIL DES PRODUITS DES PATES	1200, McGill College Avenue, Suite 1000		Montreal	QC	H3B 4G7	CANADA
FP Inc.	MUNICIPALITE DE NOTRE-DAME-DU-	66 RUE PRINCIPALE		Notre-Dame-du-Laus	QC	J0X-2M0	CANADA
FP Inc.	RECEVEUR GENERAL DU CANADA Tax	3601 USAGER	C.P. 10	Ottawa	ON	K1A-0L9	CANADA
FP Inc.	GSI ENVIRONNEMENT	4455 BOUL. WILLIBRID-HAMEL, BUREAU 100		Quebec	QC	G1P 2J7	CANADA
FP Inc.	LAIZON (THURSO) RESSOURCES FOR	2101 COTES DES CASCADES		Quebec	QC	J0V 1R0	CANADA
FP Inc.	VEOLIA	48 de Granby		Mont-Laurier	QC	J8P 7G7	CANADA
FP Inc.	BOIS NOBLES KANENDA LITEE	701 Beville	C.P. 150	Mont-Laurier	QC	J8L 3G9	CANADA
FP Inc.	REFRIGERATION ET GAZ CENTRE-VI	360, Avenue Buckingham		Mont-Laurier	QC	J8L 2H1	CANADA
FP Inc.	FP INNOVATIONS FERIC	380 BOUL. SAINT-JEAN		Pontre-Claire	QC	H8R 3J9	CANADA
FP Inc.	BBA INC.	375, boul. St-Willfrid-Laurier		Mont St-Hilaire	QC	J3H 6C3	CANADA
FP Inc.	EVRIROS JANITORIAL SERVICES LT	136 Flora Street, Unit 1		Ottawa	ON	K1R 5P5	CANADA
FP Inc.	ABB INC.	10300 Boul. Henri-Bourassa ouest		St-Laurent	QC	H4S 1N6	CANADA
FP Inc.	THYSENKRUPP ELEVATOR	1151 Parisien Street		Ottawa	ON	K1B 4W4	CANADA
FP Inc.	ECO RESSOURCES CONSULTANTS	825 RUE PAOUL-JOBIN		Quebec	QC	G1N 1S6	CANADA
FP Inc.	METAL COLERAIN	6 ch. Vimy		Coleraine	QC	G0N-1B0	CANADA
FP Inc.	GROUPE ALIUS LITEE	1100, boulevard ren. Levesque ouest		Montreal	QC	H3B 4M4	CANADA
FP Inc.	INSTITUT QUEBECOIS DAMENAGEMENT	58 RUE PRINCIPALE		RIPON	QC	J0V 1V0	CANADA
FP Inc.	ENTREPRISES LARRY INC	4200 St-Patrice		Montreal	QC	H4E-1A5	CANADA
FP Inc.	NCASI - OPERATIONS CANADIENNES	STATION " B "	C.P. 1036	Montreal	QC	H3B 3K5	CANADA
FP Inc.	CENTRE DE LANGUES BERLITZ LITEE	330 Stears, suite 201		Ottawa	ON	K1R-7S8	CANADA
FP Inc.	ACUREN	63 Rue de Bouchette		Canby	QC	J8V 3L8	CANADA
FP Inc.	CHRISTIE & WALTHER	1179 ST-LOUIS		Gatineau	QC	J8T 2L7	CANADA
FP Inc.	LOCATION DICKIE MOORE	1547 Thole		Ottawa	ON	K1B-3T1	CANADA
FP Inc.	JOHNSTON DANDY	2235 rue Legey		Ville Lasalle	QC	H8N 2V7	CANADA
FP Inc.	A.R.M.V.P. LAURENTIDE	246 BOUL. ALBANY PAQUETTE, SUITE 109		Mont-Laurier	QC	J9L 1J9	CANADA
FP Inc.	TERRACHOICE MARKET SERVICES IN	46 AVENUE PACIFIC		SENNEVILLE	QC	H8X 1A9	CANADA
FP Inc.	SNC-LAVALIN ENVIRONNEMENT INC.	2271 Fernand-Lafontaine Blvd.		Longueuil	QC	J4G3R7	CANADA
FP Inc.	OP TEST ENGINEERING A DIV. of	900 Tupper		Hawkesbury	ON	K6A-3S3	CANADA
FP Inc.	CENTRE DE LOCATION GAETJAN LONG	4 Thibault local B2		Gatineau	QC	J8L 3W5	CANADA
FP Inc.	BOUYCOTE TECHNOITOL INC.	121 boul. Hymus		Pontre-Claire	QC	H8R-1E6	CANADA
FP Inc.	THOMAS ENGINEERING AND CONSTRU	121 boul. Hymus		Pontre-Claire	QC	H8R-1E6	CANADA
FP Inc.	ENVIRONNEMENT HERVE CADIEUX IN	1165 Beaverwood Road	P.O. BOX 143	Manotik	ON	K4M 1A2	CANADA
FP Inc.	DENIS MAGEAU CAMIONNAGE	C.P. 1015		Gatineau	QC	J8M 1W1	CANADA
FP Inc.	CONSEIL DES BLOCK	9 Chemin Magreau		L'Ange-Gardien	QC	J8L 2W9	CANADA
FP Inc.	MINISTRE DU REVENU	999 BOUL. DE MAISONNEUVE OUEST, BUREAU 1750	REF. 5396502	Montreal	QC	H3A 3L4	CANADA
FP Inc.	NORCAT	170 Hotel de Ville, bur. 8/500		Gatineau	QC	J8X-4C2	CANADA
FP Inc.	VILLE DE GATINEAU Service des	1545 MALEY DRIVE		Sudbury	ON	P3A 4R7	CANADA
FP Inc.	MOBILITE CANADA	C.P. 757		Gatineau	QC	J8P 6J8	CANADA
FP Inc.	ROGER GRANT	P.O. BOX 5102		Burlington	ON	L7R-4R7	CANADA
FP Inc.	SERVICES GESTION, FORMATION ET	165 rue Ste-Marie		Gatineau	QC	J8Y 2B4	CANADA
FP Inc.	LIVINGTON INTERNATIONAL INC.	298 Avenue du Plateau		Donnacoona	QC	G3M 1E6	CANADA
FP Inc.	PITNEY BOWES CANADA	6700 Cote de Liesse, Bureau 300		St-Laurent	QC	H4T 1E3	CANADA
FP Inc.	GE CAPITAL CONCEPT MODULAIRE	1145 Chemin Hunt Club, suite 250		Ottawa	ON	K1V 0T3	CANADA
FP Inc.	SAFETY-KEN CANADA LTD	3300 Hawthorne Road		Ottawa	ON	K1B 3W9	CANADA
FP Inc.	TRANSCAT	89 Bentley Avenue		Ottawa	ON	K2E 6T7	CANADA
FP Inc.	TRANSCAT	4043 Carling Avenue		Ottawa	ON	K2K2A3	CANADA
FP Inc.	VIDEOTRON TELECOM LITEE	4043 Carling Avenue		Ottawa	ON	K2K 2A3	CANADA
FP Inc.	6793207 CANADA INC.	C.P. 11427, Succ. Centre Ville		Montreal	QC	H3C 5H6	CANADA
FP Inc.	DR MARIO GIROUX, M.D. CPsQ	109 RUE GALIPEAU		Thurso	QC	J0X 3B0	CANADA
FP Inc.	LA COOPERATIVE FORESTIERE DES	5000 BOUL. JEAN XX111, SUITE 102		Trois-Rivieres	QC	G6Z 4L1	CANADA
FP Inc.	LIVINGTON INTERNATIONAL INC.	395 DES RUISSEAUX		Mont-Laurier	QC	J9L 0H6	CANADA
FP Inc.	PAUL ETHER & ASS.	TERMINAL " A "	P.O. BOX 5640	Ottawa	ON	M5W 1P1	CANADA
FP Inc.	177333 CANADA INC.	888 BELFAST RD, SUITE 202		Gatineau	ON	K1G 0Z6	CANADA
FP Inc.	LOCATION DALTO BUDGET	C.P. 1010 Succ. bureau-chef		Gatineau	QC	J8P 7L5	CANADA
FP Inc.	RESTAURANT MAXIME	915 boul. St-Joseph		Thurso	QC	J8Z-1S8	CANADA
FP Inc.	CORDONNERIE LA BOUTINE	169 rue Galipeau		Thurso	QC	J0X-3B0	CANADA
FP Inc.	SERV. TECHN. CLAUDE DROUIN INC	287 Victoria	C.P. 696	Thurso	QC	J0X-3B0	CANADA
FP Inc.	ALLSTREAM CORP.	P.O. BOX 3500, STN. MAIN		Vimont-L'aval	QC	H7L-3N3	CANADA
FP Inc.	LIFLOW LITEE	1936 32ieme Avenue		WINNIPEG	MB	R3C 0B7	CANADA
FP Inc.	VITRES D'AUTOS THURSO. (389540	296 Victoria		Lachine	QC	H8T-3J7	CANADA
FP Inc.	PROAXON TECHNOLOGIES INC.	18000 route Transcanadienne		Thurso	QC	J0X 3B0	CANADA
FP Inc.	VERIZON	60 ADELAIDE STREET EAST, 13 TH FLOOR	P.O. BOX 4269	Kirkland	ON	M5C 4A1	CANADA
FP Inc.	CAMBRIA TRANSPORT	C/O THOOS POSTAL STATION " A "		Toronto	ON	M5C 5R2	CANADA
FP Inc.	ROSSIGNOL TRANSPORT LTD	1235 Tessier Street		Hawkesbury	ON	K6A3R1	CANADA
FP Inc.	CHEMIN DE FER QUEBEC-GATINEAU	P.O. Box 184		Edmurston	NB	E3V 3K8	CANADA
FP Inc.	R.E. CHAMBERLAND INC.	6700 Avenue du Parc, Bureau 110		Montreal	QC	H2V 4H9	CANADA
FP Inc.	LAULAY CARRIERES INC.	P.O. Box 198		St. Agatha	ME	477Z	USA
FP Inc.	TRANSPORT TFI 2,3 E.C. (DMSI)	45, Keer Crescent		Guéph	ON	N1H-6H9	CANADA
FP Inc.	CONSULTANT P.A.T.	354 Route du Port		Ste-Nicholas	QC	G7A-2V3	CANADA
FP Inc.	TRANSPORT DU NORO ENR	202 route 148 est		Thurso	QC	J0X 3B0	CANADA
FP Inc.	SABOURIN TRANSPORT ENR	365 rue Principal		Plaisance	QC	J0V 1S0	CANADA
FP Inc.	LES MESSAGERIES TRANSPORT 3000	2777, Route 148 Ouest		Papineauville	QC	J0V 1R0	CANADA
FP Inc.		425, Place Sequin		Ste-Catherine	QC	J0L 1E0	CANADA

Debtor	VENDOR NAME	ADDR #1	ADDR #2	CITY	PRST	POSTAL/ZIP	COUNTRY
FP Inc.	TRANSPORT J.M. BERNIER INC.	75, rue des Erables		Metabetchouan-Lac-a-Croix	QC	G6G 1P9	CANADA
FP Inc.	WARRETT EXPRESS LTEE	800 rue Price		St-Jerome	QC	J7Y 4E3	CANADA
FP Inc.	KONINK LOGISTIC INC	45 TH PARALLEL DRIVE	P.O. BOX 99	INGL ESIDE	ON	K0C 1M0	CANADA
FP Inc.	PRONORTH TRANSPORTATION INC.	348 Burt's Road		North Bay	ON	P1B 8Z4	CANADA
FP Inc.	GROUPE ROBERT INC	500 ROUTE 112	C.P. 39	Rougemont	QC	J0J-1M0	CANADA
FP Inc.	DICOM EXPRESS	C.P. 11117 Succ. Centre-ville		Montreal	QC	H3C-5H3	CANADA
FP Inc.	TRANSPORT R. L. S. 9015-3164 Q	108 paineau		Painneville	QC	J0V-1R0	CANADA
FP Inc.	MEYERS TRANSPORT LIMITED	P.O. Box 1540		Belleville	ON	K9N 5J2	CANADA
FP Inc.	MESSAGER HORIZON	62 de l'Hotel de Ville		Gatineau	QC	J8X-2E2	CANADA
FP Inc.	THIBODEAU SAGUENAC MARCAN INC.	128 2ieme Avenue		Portneuf	QC	G0A-2T0	CANADA
FP Inc.	PURULOTON COULIER LTD	P.O. BOX 1100, Etobicoke station		Etobicoke	ON	M9C-9K2	CANADA
FP Inc.	HOLLAND HOUSE	MARKETPL. EN 2	P.O. BOX 3000	BRAKEL		ZX	Netherlands
FP Inc.	DEVOLPE, BOBERG & ASSOCIATES,	14292 Collections Center Drive		Chicago	IL	60693	USA
FP Inc.	J & L FIBER SERVICES	809 Philip dr.		Waukegan	WI	53186	USA
FP Inc.	ANDRITZ SEPARATION INC.	1010 Commercial bvd. so.		Arlington	TX	76017	USA
FP Inc.	WALKER TRUCKING INC.	82693 Country Road F		Buttermt	WI	54514	USA
FP Inc.	RIO TINTO MINERALS	345 Inveness Drive South, Suite 310		Centennial	CO	80112	USA
FP Inc.	TWIN PORTS TESTING INC	1301 North Third Street		Superior	WI	54880	USA
FP Inc.	CANADIAN PACIFIQUE LIMITEE	C.P. 11223		Montreal	QC	H3C-5G9	CANADA
FP Inc.	ALCO-TMI INC.	995 Av. Bombardier		Aima	QC	G8B8H2	CANADA
FP Inc.	ALSTOM CANADA INC.	1450 Blair Place, suite 600		Gloicester	ON	K1J-9B9	CANADA
FP Inc.	BALANCES LEDUC & THIBEAU	6A St-Charles		Merier	QC	J6R-2L1	CANADA
FP Inc.	GENERAL ELECTRIQUE CANADA	225 boul. Hardwood		Laval	QC	H7J-9Z7	CANADA
FP Inc.	CARBONE OF AMERICA LLC	2700 rue Einstein, bureau E-2-220		Dorion	QC	J7V-1Y3	CANADA
FP Inc.	MINISTRE DES FINANCES CTRE EXPERT EN ANALYSE ENVIR. DU QUE.	500 rue Sherbrooke ouest Bureau 1000		Site-Foy	QC	G1P 3V8	CANADA
FP Inc.	CENTRE PATRONAL DE SANTE	331 Mgr. Desrainsau		Montreal	QC	H3A 3C6	CANADA
FP Inc.	CONSULTANTS JACOUES BELAN	205 RIVIERA DRIVE		Sorel - Tracy	QC	J3P-8A3	CANADA
FP Inc.	CORROSION SERVICE COMPANY	3083 QUATRE-BOURGEOIS		MARKHAM	ON	L3R 5J8	CANADA
FP Inc.	DENDROTIK INC	2111-C, Leonard de Vinci		SAINT-FOY	QC	G1W-2F6	CANADA
FP Inc.	DRILLMEX (2005) INC.	1321 Montee Palment		Site-Julie	QC	J0J-2S0	CANADA
FP Inc.	EAU DE SOURCE LABRADOR			Gatineau	QC	H8P-7A2	CANADA
FP Inc.	ENERFAB INC			Circinail	OH	45265-0388	USA
FP Inc.	ENTREPRISES LARRY INC	4200 St-Patrice		Montreal	QC	H4E-1A5	CANADA
FP Inc.	ENVIROCAN wastewater trea	2 Marconi Court Unit 15		Bottom	ON	L7E-1E5	CANADA
FP Inc.	EQUIPEMENT TOUND PAPIREAU	1186 Route 521 nord	C.P. 5040	St-Andrie-Avellin	QC	J0V-1W0	CANADA
FP Inc.	GLAY CANADA INC.	3100 Westlindhouse, P.I. #2		Trois-Rivieres	QC	G9A 5E1	CANADA
FP Inc.	HECQUES INC.	7510 Baymeadows Way		Jacksonville	FL	32256	USA
FP Inc.	REPARATION INTERNE - ATTEL	451, rue Victoria, Route 148		Thurso	QC	J0X-3B0	CANADA
FP Inc.	REPARATION INTERNE - E/I	451, rue Victoria, Route 148		Thurso	QC	J0X-3B0	CANADA
FP Inc.	INSPECT-CONTROL INC.	1745, Rang Rousseau des Anges sud		St-Roch de l'achigan	QC	J0K-3H0	CANADA
FP Inc.	J. P. BEAUCHAMP REMBOUR	275A Victoria		Thurso	QC	J9X-3B0	CANADA
FP Inc.	SECUR-VISION INC.	2255, De La Metropole		Longueuil	QC	J4G 1E5	CANADA
FP Inc.	LORENTZEN & WIETRE CANADA	4709 Louis-B-Mayer		Laval	QC	H7P6G5	CANADA
FP Inc.	MARC MOURE SANDBLASTING	6 Dunais	P.O. Box 3100	Gatineau	QC	J8P-1Y9	CANADA
FP Inc.	IBM CANADA LTD	Station F		Toronto	ON	M4Y 2T5	CANADA
FP Inc.	WOOD VYANT INC.	201-E Devesault, Parc Indus. Richelleu		Gatineau	QC	J8Z-1S7	CANADA
FP Inc.	NURIA INDUSTRIEL INC.	1980 boul. Dagenais ouest		Site-Rose (Laval)	QC	H7L 5W2	CANADA
FP Inc.	SUPERIEUR PROPANE INC	1699 boul. Maloney est		Gatineau	QC	J8P-1J9	CANADA
FP Inc.	TECHNISCIE D. M. ENR	2671, Route 148 ouest		Papineauville	QC	J0V-1R0	CANADA
FP Inc.	TRANE CO. OF CANADA LTD	1024 Morrison Dr.		Ottawa	ON	K2H 8K7	CANADA
FP Inc.	TWIN PORTS TESTING INC	1301 North Third Street		Superior	WI	54880	USA
FP Inc.	Hydro-Quebec	C.P. 11108		Montreal	QC	H3C-5E3	CANADA
FP Inc.	ALSTOM CANADA INC.	1430 BLAIR PLACE, SUITE 600		OTTAWA	ON	K1J 5N2	CANADA
FP Inc.	ACETOX LIMITED	P.O. BOX 7846	380 MADAWASKA ROAD	GRAND FALLS	NB	E3Z 3E8	CANADA
FP Inc.	AERZEN CANADA	BLUWERS COMPRESSORS INC	1895 MONTTEE LABOSSIERE	VAUDREUIL	PO	J7V 8P2	CANADA
FP Inc.	SULZER PUMPS (CANADA)	5055 RUE LEVY		SAINT-LAURENT	QC	H4R 2N9	CANADA
FP Inc.	LINDA BOLL AV OPTOMETRISTE	45 RUE EMMERSON		EDMUNSTON	NB	E3V 1R9	CANADA
FP Inc.	ALFA-LVAL	P.O. BOX 8894	POSTAL STATION *A*	TORONTO	ON	M5W 1P8	CANADA
FP Inc.	ANACHEMA CANADA INC.	235 RUE NORMAN ST.		LACHINE	QC	H8R 1A3	CANADA
FP Inc.	ANKTER CANADA INC.	C/O M907C CASE POSTALE 11792 DEPT 5	SUCCESSALE CENTRE-VILLE	MONTRREAL	QC	H3C 0C6	CANADA
FP Inc.	WOI SELEY INDUSTRIAL	PRODUCTS GROUP	P.O. BOX 11013 STN A	TORONTO	ON	M5W 2G5	CANADA
FP Inc.	ATLANTIC MEASURING TECHNOLOGIE	26 PLEASANT STREET, UNIT 2		DARTMOUTH	ON	B2Y 3P2	CANADA
FP Inc.	ARMARVAL CONTROL LTD	55 JUDSON STREET		TORONTO	ON	M8Z 1A4	CANADA
FP Inc.	ARMOUR VALVE LTD.	126 MILLNER AVENUE		TORONTO	ON	M5W 5M6	CANADA
FP Inc.	ASTENJOHNSON, INC.	C/O TH1070 PO BOX 4283	POSTAL STATION A	TORONTO	ON	E3V 3S1	CANADA
FP Inc.	ATELIER TOURNEOL	P.O. BOX 638		EDMUNSTON	NB	E1E 2L1	CANADA
FP Inc.	ATLANTIC COMPRESSED AIR LTD.	484 EDINBURGH DRIVE		MONCTON	QC	M5W 5M5	CANADA
FP Inc.	RYERSON CANADA INC.	P.O. BOX 57422	STATION *A*	TORONTO	ON	E3V 2X5	CANADA
FP Inc.	AUDIO TEK	466 VICTORIA		EDMUNSTON	ON	M5W 2X8	CANADA
FP Inc.	BARCOCK & WILCOX CANADA LTD.	P.O. BOX 29065	STATION *A*	TORONTO	ON	44139	USA
FP Inc.	BALDWIN INTERNATIONAL	ALLOY STEEL		SOLEON	OH	36124	USA
FP Inc.	BARON INDUSTRIES INC.	2770 WELBORN STREET	30403 BRUCE INDUSTRIAL PARKWAY	PELHAM	AL	36124	USA
FP Inc.	VWR INTERNATIONAL LTD.	PO BOX 1137	COMMERCE COURT POSTAL STATION	TORONTO	ON	M6L 1K1	CANADA
FP Inc.	BELL CANADA	P.O. BOX 1550	STATION DON MILLS	NORTH YORK	ON	M3C 3M5	CANADA
FP Inc.	MEDAVE BLUE CROSS	P.O. BOX 220		MONCTON	NB	ETC 8L3	CANADA
FP Inc.	GERRY BRUSHETT ENTERPRISES	94 MAYFLOWER AVENUE		BEAVERBANK	NS	B4G 1C1	CANADA

Debtor	VENDOR NAME	ADDR #1	ADDR #2	CITY	PRST	POSTAL/ZIP	COUNTRY
FP Inc.	PCI CHEMICALS CANADA COMPANY	P.O. BOX 11801, SUITE 1008	STATION CENTRE-VILLE	MONTREAL	QC	H3C 5X8	CANADA
FP Inc.	C D NOVA LTD.	6330 IMPERIAL STREET		BURBURY	BC	V6J 1E6	CANADA
FP Inc.	CANADIAN BEARINGS LTD.	1600 DREW ROAD	2373 STEVENAGE DRIVE	MISSISSAUGA	ON	L5S 1S5	CANADA
FP Inc.	CANADIAN TIRE CORPORATION	LAUD MFG. CO. LTD.	5890 VICTORIA ST.	OTTAWA	ON	K1G 3W1	CANADA
FP Inc.	CAPITAL CAD SUPPLIES	830 HANWELL ROAD UNIT 1		EDMUNDSTON	NB	E3V 3N1	CANADA
FP Inc.	CENTRAL GARAGE LTD.	76 RUE NOTRE-DAME		FREDERICTON	NB	E3B 6A2	CANADA
FP Inc.	CENTURION INDUSTRIES LTD.	1880 KEBET WAY	COMMERCE COURT POSTAL STATION	ATHOLVILLE	NB	E3N 3Z2	CANADA
FP Inc.	AW CHESTERTON COMPANY LTD.	P.O. BOX 3617		PORT COQUITLAM	BC	V9C 5M5	CANADA
FP Inc.	CITY OF EDMUNDSTON	7 CANADA ROAD	2 HILL STREET, SUITE 305	TORONTO	NS	M6L 1K1	CANADA
FP Inc.	JAMES A. CONNELLY	BARRISTER & SOLICITOR		EDMUNDSTON	NB	E3V 1T7	CANADA
FP Inc.	CONTINENTAL STUDWELDING LTD.	35 DEVON ROAD		BRAMPTON	ON	L6T 5B6	CANADA
FP Inc.	CONTRIO VALVE EQUIPMENT INC.	9610 B. IGNACE STREET		BROSSARD	QC	J4Y 2R4	CANADA
FP Inc.	CLINIQUE OPTOVISION CLINIC	14 EMERSON STREET		EDMUNDSTON	NB	E3V 1R7	CANADA
FP Inc.	PHARMACIE ESCOMPRE JEAN COUTU	131 CHURCH STREET		EDMUNDSTON	NB	E3V 1J9	CANADA
FP Inc.	COUTURIER & FILS WELDING SHOP	987, RUE ST.-FRANCOIS		EDMUNDSTON	NB	E3V 4P9	CANADA
FP Inc.	COWPER CO. LTD.	677 - 7TH AVENUE		LACHINE	QC	H8S 3A1	CANADA
FP Inc.	H J CABBIE & SONS LTD.	6 LOCKHARTS MILL ROAD		BRISTOL	NS	E7L 2R2	CANADA
FP Inc.	CRANE SUPPLY LTD.	58 WRIGHT AVENUE		EDMUNDSTON	NS	B3B 1H3	CANADA
FP Inc.	CLARENCE DARGIE & SONS LTD.	P.O. BOX 337		EDMUNDSTON	NB	E3V 3K9	CANADA
FP Inc.	DAVIS CONTROL S.LTD.	2200 BRISTOL CIRCLE		OKAYVILLE	ON	E3V 3K3	CANADA
FP Inc.	DEMARREURS DES MARITIMES L.TEE.	760 CANADA ROAD		EDMUNDSTON	NB	E3V 1W4	CANADA
FP Inc.	GROUPE LEBEL 2004 INC.	54 RUE AMYOT		OKAYVILLE	ON	L6H 5K3	CANADA
FP Inc.	DIGHEEY CORP. 637173	P.O. BOX 250		EDMUNDSTON	QC	G5R 3E9	CANADA
FP Inc.	GARAGE DIONNE L.TEE.	129 PRINCIPALE		THIEF RIVER FALLS	MN	56701-0250	USA
FP Inc.	DISTRIBUTION C.D.	P.O. BOX 96	50 DE LA STATION	ST. JACQUES	NB	E7B 1V6	CANADA
FP Inc.	KEMIRA CHEMICALS CANADA INC.	CASE POSTALE 11797	SUCCURSALE CENTRE VILLE	ST PHILIPPE DE NERI	QC	G0L 4A0	CANADA
FP Inc.	MECANITEK CENTRE DU CAMION	589 CURE BOVIN		MONTREAL	NS	H3C 0E2	CANADA
FP Inc.	E.I. DU PONT CANADA COMPANY	574 BOUL EVARD ACADIE		BOISBRAND	QC	J7G 2A8	CANADA
FP Inc.	JEAN C. DUPONT L.TEE.	CASE POSTALE 11725		EDMUNDSTON	NB	E3V 4H7	CANADA
FP Inc.	DYNAMIC FIBRE L.TEE.	280 CANADA ROAD		MONTREAL	NS	H3C 8P4	CANADA
FP Inc.	EASTERN FENCE LTD.	BOITE POSTALE 329		EDMUNDSTON	NB	E3V 1W1	CANADA
FP Inc.	EDDY GROUP LTD.	80 HENRI DUNANT STREET	32 RUE INDUSTRIELLE	ST JACQUES	NB	E6L 1K0	CANADA
FP Inc.	EDS GROUP INC/GROUPE EMS INC.	P.O. BOX 146		MONCTON	NB	E1E 1E6	CANADA
FP Inc.	EDREX	#6 RUE LACOMBE		BATHURST	NB	E2A 4A1	CANADA
FP Inc.	ELLETT INDUSTRIES LTD.	SERVICE ALIMENTAIRE COMPLET	29, AVENUE ST-GEORGES	VERRET	NB	E3V 4N7	CANADA
FP Inc.	ENVIRONMENTAL DYNAMICS INC.	1975 KINGSWAY AVENUE		EDMUNDSTON	NB	E3V 2V9	CANADA
FP Inc.	FISHER & LUDLOW LTD.	5601 PARIS ROAD		PORT COQUITLAM	BC	V3C 4E5	CANADA
FP Inc.	FISHER SCIENTIFIC LTD.	P.O. BOX 5025		COLUMBIA	MO	652029389	USA
FP Inc.	GALLANT ENTERPRISE LTD.	P.O. BOX 9200	194 RUE ST. FRANCOIS	BURLINGTON	ON	L7R 3Y8	CANADA
FP Inc.	FOREST PRODUCTS INDUSTRY	C.P. 444		OTTAWA	ON	K1G 4A9	CANADA
FP Inc.	INVENYS SYSTEMS CANADA INC.	JOB CLASSIFICATION PLAN CORP.	164 RADISSON	EDMUNDSTON	NB	E3V 3L1	CANADA
FP Inc.	G & M CHEVROLET-CADILLAC LTD.	P.O. BOX 11374, DOWNTOWN		TROIS-RIVIERES	QC	G9A 2C3	CANADA
FP Inc.	PRODUITS LIBRI-DELTA INC.	606 VICTORIA STREET		MONTREAL	QC	H3C 5H1	CANADA
FP Inc.	GAGNON ORNEMENTAL WORKS (2004)	2215 BOULEVARD INDUSTRIEL LTD.	783 PORTAGE ROAD	EDMUNDSTON	QC	E3V 3M8	CANADA
FP Inc.	OVAL INTERNATIONAL	194 RUE ST-FRANCOIS		CHOIREDY-LAVAL	QC	H7S 1P8	CANADA
FP Inc.	G & V CANADA INC.	1124 NORTHSIDE ROAD		GRAND FALLS	NB	E3Z 1M5	CANADA
FP Inc.	GRAPHIC CONTROLS CANADA LTD.	215, BOUL. DU ST-MAURICE		EDMUNDSTON	NB	E3V 1E9	CANADA
FP Inc.	HERCULES CANADA (2002) INC.	23 MILL STREET, SUITE 201		BURLINGTON	ON	L7M 1H4	CANADA
FP Inc.	GRONDIN REPAIR SHOP LTD.	P.O. BOX 2070, STATION B	1290 UNIVERSITY AVE	TROIS RIVIERES	QC	G9A 6M6	CANADA
FP Inc.	MULTIGLASS ATLANTIC INC.	39 RUE DU PONT		GANAQUOE	ON	K7G 2L5	CANADA
FP Inc.	HARRIS & ROOME LTD.	21 MCCURDY AVENUE		MONTREAL	ON	H3B 4H4	CANADA
FP Inc.	HAYWARD GORDON LIMITED	P.O. BOX 9078, STATION A		ST. JACQUES	NB	E7B 1H6	CANADA
FP Inc.	HULTICANADA LIMITED	5 BRIDGEN GATE		DARTMOUTH	NS	B3B 1C4	CANADA
FP Inc.	INDUSTRIAL PUMP SERVICES, LLC	6780 CENTURY AVENUE,	SUITE 300	HALETON HILLS	NS	B3K 5M7	CANADA
FP Inc.	HURON ALLOYS INC.	PSRISCO	ONE POST OFFICE SQUARE	MISSISSAUGA	ON	L7G 0A3	CANADA
FP Inc.	IRVING OIL LTD.	1232 PLANK ROAD		WATERVILLE	CT	L6N 2V8	CANADA
FP Inc.	IMPRIMERIE MODERNE L.TEE	P.O. BOX 1421		SARINIA	ON	04901	USA
FP Inc.	INDUSTRIAL RUBBER COMPANY L.TD.	(SEE VENDOR 23650)		ST JOHN	NB	N7T 7H3	CANADA
FP Inc.	JOHN CRANE CANADA INC.	P.O. BOX 938	1290 BIG RIVER ROAD	ST JOHN	NB	E2L 4K1	CANADA
FP Inc.	LABTECH INSTRUMENTS INC.	217 BOULEVARD BRUNSWICK		BATHURST	NB	E7A 1C1	CANADA
FP Inc.	LAURENTEO CONTROLS INC	423 GREEN ROAD NORTH		POINTE CLAIRE	NB	E2A 4H7	CANADA
FP Inc.	LAURENTEO CONTROLS LTD.	1011 AUTOROUTE 13		STONE CREEK	QC	H9R 4R7	CANADA
FP Inc.	PARSONS HYDRAULICS INC	11 CIDERMILL AVENUE		LAVAL	QC	L8E 3A1	CANADA
FP Inc.	CONRAD LAYOIE & FILS LTD.	18000 ROUTE TRANSCANADIENNE		KIRKLAND	ON	H7W 4V3	CANADA
FP Inc.	DOS CONTROLS	2000 INDUSTRIAL AVENUE		CONCORD	QC	L4K 4B6	CANADA
FP Inc.	J S LEVESQUE	48A, RUE WALLEY		KIRKLAND	ON	H9J 4A1	CANADA
FP Inc.	LEVIT-SAFETY LTD.	79 PRINCE EDWARD ST., SUITE E		BATHURST	NB	E2A 4H7	CANADA
FP Inc.	LITTECO FREDERICTON	C.P. 368	175 FRASER	ST-BASILE	NB	E7C 2E5	CANADA
FP Inc.	A.H. LUNDBERG SYSTEMS LTD.	2872 BRISTOL CIRCLE		SAINT JOHN	NB	E2L 3S1	CANADA
FP Inc.	MOTION INDUSTRIES INC.	361 CARLETON STREET		RIVIERE DU LOUP	QC	G9R 3V9	CANADA
FP Inc.	JOURNAL LE MADAWASKA INC.	5055 JOYCE STREET, SUITE 300	SUCCURSALE, CENTRE-VILLE	OKAYVILLE	ON	L6H 5T5	CANADA
FP Inc.	MARITIME BEARINGS	P.O. BOX #1158		FREDERICTON	BC	V5R 4G7	CANADA
FP Inc.		BRUNSWICK NEWS INC.		VANCOUVER	NB	H3C 5N7	CANADA
FP Inc.		16 COSTIGAN STREET	PO BOX 1001	MONCTON	NB	E1C 8C3	CANADA
FP Inc.				EDMUNDSTON	NB	E3V 1W9	CANADA

Debtor	VENDOR NAME	ADDR #1	ADDR #2	CITY	PR/ST	POSTAL/ZIP	COUNTRY
FP Inc.	MARTIME-ONTARIO FREIGHT	LINES LTD.	1 MARTIME-ONTARIO BLVD	BRAVPTON	ON	L6S 6G4	CANADA
FP Inc.	DOUCET'S CONVEYOR MAINTENANCE	P.O. BOX 192		BATHURST	NB	E2A 2E1	CANADA
FP Inc.	MAYNARD REECE ENGINEERING	EQUIPMENT LTD.	60 THORNHILL DRIVE, UNIT 7	DARTMOUTH	NS	B5B 1S1	CANADA
FP Inc.	MIDLAND COLLIER	100 MIDLAND DRIVE		DIEMPE	NB	E1A 6X4	CANADA
FP Inc.	MILLIPORE LIMITED	P.O. BOX 8813 STATION A		TORONTO	ON	M5W 1P8	CANADA
FP Inc.	MINISTER OF FINANCE	SAFETY CODE SERVICES DEPARTMENT OF PUBLIC SAFETY	FRONT STREET	FREDERICTON	NB	E3B 5H1	CANADA
FP Inc.	MONTREAL TRACTEUR INC.	21801 CLARK GRAHAM	P.O. BOX 6000	BALE D'URFE	QC	H8X 3T5	CANADA
FP Inc.	EQUIPMENT SIGMA INC.	334 PRINCIPAL AVE		DEGLIS	PQ	G9L 1H0	CANADA
FP Inc.	MINISTER OF FINANCE	DEPARTMENT OF FINANCE	REVENUE DIVISION/P.O. BOX 3000	FREDERICTON	NB	E3B 5G5	CANADA
FP Inc.	MCMASTER CARR SUPPLY CO.	P.O. BOX 7690		CHICAGO	IL	606807690	USA
FP Inc.	NEW BRUNSWICK SAFETY	COUNCIL INC	440 WILSEY RD, SUITE 204	FREDERICTON	NB	E3B 7G5	CANADA
FP Inc.	NORMAND INC.	P.O. BOX 1042		RIEVIERE DU LOUP	PQ	G5R 4C3	CANADA
FP Inc.	NORTH AMERICAN FOREST	PRODUCTS LTD.	40 CHEMIN LABRIE	ST QUENTIN	NB	E2A 2E1	CANADA
FP Inc.	NOVA ANALYTICAL SYSTEMS INC.	270 SHERMAN AVE. NORTH		HAMILTON	ON	L8L 6N5	CANADA
FP Inc.	O'BRIEN MATERIAL HANDLING LTD	30 PRINCIPAL ST.		MEMRAMCOOK	NB	E4K 1A6	CANADA
FP Inc.	OMNITECH INCORPORATED	10 AKERLEY BOULVARD, SUITE 1		DARTMOUTH	NS	B5B 1J4	CANADA
FP Inc.	ORMAC INDUSTRIAL SUPPLY INC.	44 INDUSTRIAL DRIVE		SUSSEX	NB	E4E 2B7	CANADA
FP Inc.	OTS CANADA INC.	P.O. BOX 57445, STATION A		TORONTO	ON	M5W 5A5	CANADA
FP Inc.	INTEGRATED PNEUMATICS LIMITED	100 WATER STREET		SAINT JOHN	NB	E2L 5G1	CANADA
FP Inc.	PARENT EQUIPMENT REGD	565 VICTORIA STREET		EDMUNDSTON	NB	E3V 3M8	CANADA
FP Inc.	PITNEY BOWES OF CANADA LTD.	P.O. BOX 278		ORANGEVILLE	ON	L9W 2Z7	CANADA
FP Inc.	SHEPPARD T. POWELL ASSOCIATES	1915 ALICEANNA STREET		BALTIMORE	MD	21231	USA
FP Inc.	PRESTON PIPES INC	6400 RUE VANDERABEELLE		ST LAURENT	PQ	H4S 1B9	CANADA
FP Inc.	PRIME MATERIAL HANDLING	EQUIPMENT LIMITED	97 SIMMONDS DRIVE	DARTMOUTH	NS	B5B 1N7	CANADA
FP Inc.	PULP AND PAPER RESEARCH	INSTITUTE OF CANADA	570 BOULEVARD ST-JEAN	POINTE CLAIRE	PQ	H8R 3J9	CANADA
FP Inc.	Q I P EQUIPMENT LTD	193 BRUNSWICK BLVD		POINTE CLAIRE	PQ	H8R 4Z1	CANADA
FP Inc.	RPC	921 COLLEGE HILL ROAD		FREDERICTON	NB	E3B 6Z9	CANADA
FP Inc.	RADER CANADA COMPANY	C.P. 11314	STATION CENTRE VILLE	MONTREAL	PQ	H3C 559	CANADA
FP Inc.	M.C. RICHARD CANIE RENTAL INC.	339 VOLT EITE STATION ROAD		DRLUMOND	QC	E3V 2B6	CANADA
FP Inc.	REIMATECH	DIV. OF BREMO INCORPORATED	214 ROUTE 138	ST-AUGUSTIN-DE-DEMAURES	QC	G5A 2V9	CANADA
FP Inc.	GRUPE SAVOIE	RESTIGOUCHE CEDAR	251 ROUTE 180	ST-QUENTIN	NB	E8A 2V9	CANADA
FP Inc.	ROMATEC RML	9485 TRANS-CANADA		MONTREAL	PQ	H4S 1V3	CANADA
FP Inc.	SAI WAY INC	P.O. BOX 174		EDMUNDSTON	NB	E3V 3C8	CANADA
FP Inc.	SANSON EQUIPMENT	1475 WOODSTOCK ROAD	P.O. BOX 1263	FREDERICTON	NB	E3B 5C8	CANADA
FP Inc.	SCHOONER INDUSTRIAL LIMITED	100 RADDALE AVENUE		DARTMOUTH	NS	B5B 1T2	CANADA
FP Inc.	SELECT VALVE MARITIMS INC.	1745 ROUTE 114		STONEY CREEK	NB	E1J 1J7	CANADA
FP Inc.	MADAMASKA SAFE LOCK & KEYS INC	SERRUPO	55 RUE EMMERSON	EDMUNDSTON	NB	E3V 1B9	CANADA
FP Inc.	SMONEX	1115 INDUSTRIEL BLVD.		GRANBY	PQ	J2J 2B8	CANADA
FP Inc.	STEBBINS CHEMICAL P-JENSSSEN INC	368 EASTERN BOULEVARD		WATERTOWN	NB	E2L 4S6	CANADA
FP Inc.	STEWART MCKELVEY	P.O. BOX 7289 STATION A*		SAINT JOHN	NB	E2M 7L1	CANADA
FP Inc.	STOR-T SYSTEMS LTD	50 GALBRAITH PLACE		TORONTO	ON	M5W 2C5	CANADA
FP Inc.	SULZER PUMPS (CANADA) INC.	P.O. BOX 8872	POSTAL STATION A	SCARBOROUGH	PQ	M7R 9M7	CANADA
FP Inc.	PRAXAIR PRODUCTS INC.	P.O. BOX 400, STATION D1		QUEBEC	QC	G2E 9P3	CANADA
FP Inc.	TALBOT EQUIPMENT LTD	450 RUE MICHEL FRAGASSO		SAINT JOHN	NB	E2J 1A2	CANADA
FP Inc.	J.F. TAYLOR ENTERPRISES LTD	6 BAYSIDE DRIVE		STE-ANNE-DE-BELLEVUE	PQ	H8X 5X5	CANADA
FP Inc.	TENAQUIP	20701 CHEMIN STE. MARIE		SUMNERSTOWN	ON	K0C 2E0	CANADA
FP Inc.	KADANT CANADA CORP.	6305 MIDWAY ROAD		PO BOX 953	CA	989370	USA
FP Inc.	ATLANTIC TRACTORS	175 AKERLEY BOULEVARD		DIEMPE	NB	E1A 1P6	CANADA
FP Inc.	TRC HYDRAULICS INC.	855 CHAMPLAIN ST		DARTMOUTH	NS	B2Y3Z6	CANADA
FP Inc.	VIC METRONICS INC.	26295 TWELVE TREES LANE		MONCTON	CA	E1E 3V8	CANADA
FP Inc.	VIPOND FIRE PROTECTION	DIVISION OF VIPOND INC.	309 ENGLISH DRIVE	DORVAL	QC	H8P 1H6	CANADA
FP Inc.	WARCO EQUIPMENT LTD	1904 ST-REGIS BLVD		EDMUNDSTON	NB	E3V 3K5	CANADA
FP Inc.	WATERBURY ASTING &	VACUUM SERVICES, INC.	7 CRABTREE INDUSTRIAL PARK	EDMUNDSTON	NB	E3V 3J2	CANADA
FP Inc.	WOLSELEY CANADA INC (PLUMBING)	57 RUE PERUSSE	C.P. 608	EDMUNDSTON	NB	E3V 3L2	CANADA
FP Inc.	WESCO DISTRIBUTION CANADA INC.	55 PERUSSE ROAD	P.O. BOX 578	MARKHAM	NS	L3R 0S8	CANADA
FP Inc.	JACOUES WHITFORD ENVIRONMENT L	473 HOOD ROAD		FREDERICTON	NB	E3C 5C2	CANADA
FP Inc.	XEROX CANADA LTD.	771 WOODSTOCK ROAD	P.O. BOX 1116	TORONTO	NB	M5W 4P5	CANADA
FP Inc.	AVR VALVE INDUSTRIES INC.	P.O. BOX 4539	POSTAL STATION A*	ST-LEONARD	QC	H1P 3J5	CANADA
FP Inc.	ARMOUR TRANSPORTATION SYSTEMS	ATTN: ACCOUNTS RECEIVABLE	350 ENGLISH DRIVE	MONCTON	NB	E1E 2V9	CANADA
FP Inc.	MIDLAND TRANSPORT LIMITED	100 MIDLAND DRIVE		DIEMPE	NB	E1A 6X4	CANADA
FP Inc.	ROSSIGNOL TRANSPORT LTD	P.O. BOX 184		EDMUNDSTON	NB	E3V 3K8	CANADA
FP Inc.	OMA CANADA - NEW BRUNSWICK	570 QUEEN STREET, SUITE 101		FREDERICTON	NB	E3B 6Z6	CANADA
FP Inc.	GULBULT ATLANTIC TRANSPORT	435 FARADAY		SAINT-FRANCOIS	QC	E3B 7C2	CANADA
FP Inc.	YORK STEEL INC.	550 WILSEY ROAD		FREDERICTON	NB	E3V 1V7	CANADA
FP Inc.	CDC HYDRAULIQUE INC.	153 CHEMIN CANADA		EDMUNDSTON	ON	M5C 3K6	CANADA
FP Inc.	IMPERIAL OIL LTD	90 WINTHROP DR	P.O. BOX 1280	NORTH YORK	ON	M5C 3K6	CANADA
FP Inc.	J & L FIBER SERVICES INC.	P.O. BOX 75076		CHARLOTTE	NC	282750006	USA
FP Inc.	L.S.W. WEAR PARTS LTD.	440 UROUHAUT CRESCENT		FREDERICTON	NB	E3B 8K5	CANADA
FP Inc.	NOEL GODBOUNT TRANSPORT LTD.	P.O. BOX 1206		ST. QUENTIN	NB	E8A 1A1	CANADA
FP Inc.	PRAXAIR CANADA INC.	M05008	C.P. 3719, STATION B*	MONTREAL	QC	H5B 3J7	CANADA
FP Inc.	CHEMTRADE LOGISTICS INC.	LOCKBOX NO. 3248	POSTAL STATION A*	TORONTO	ON	M5W 4K2	CANADA
FP Inc.	CANEXUS CHEMICALS CANADA	LTD PARTNERSHIP - C/O V.H. 1002	P.O. BOX 9520 - STATION TERMINAL	VANCOUVER	BC	V6B 4G3	CANADA
FP Inc.	BRENTNAG CANADA INC.	43 JUTLAND ROAD		ETOBICOKE	ON	M8Z 2B6	CANADA
FP Inc.	NORALCO SALES INC.	FIRST CANADIAN PLACE, 100 KING STREET WEST	68TH FLOOR/TREASURY	TORONTO	ON	M5X 1E3	CANADA
FP Inc.	CN FREIGHT	CP 11777	SUCC. CENTRE-VILLE	MONTREAL	ON	H3C 0A7	CANADA

Debtor	VENDOR NAME	ADDR #1	ADDR #2	CITY	PRST	POSTAL/ZIP	COUNTRY
FP Inc.	GENERAL ALUM NEW ENGLAND CORP.	94 KIDDER POINT ROAD	P.O. BOX 436	SEARSPORT	ME	04974	USA
FP Inc.	ATLANTIC COMBUSTION PRODUCTS	8 TUPPER BLVD.		AMHERST	NS	B4H 4J5	CANADA
FP Inc.	GRAYMONT (QC) INC.	SUCCURSALLE CENTRE VILLE	C.P. 11474	MONTREAL	PO	H3C 5N4	CANADA
FP Inc.	ATELIER RAO	PO BOX 13392		PITTSBURGH	PA	15243	USA
FP Inc.	MAXCHEM INC.	558 RUE DE L'INDUSTRIE		PETIT-ROCHER	NB	E8U 1T2	CANADA
FP Inc.	BUCKMAN LABORATORIES OF CANADA	CASE POSTALE 11563	SUCCURSALLE CENTRE-VILLE	MONTREAL	QC	H3C 5N7	CANADA
FP Inc.	IRVING OIL COMMERCIAL G.P.	10 SYDNEY STREET	GOLDEN BALL 5TH FLOOR	SAINT JOHN	NB	E7L 4K1	CANADA
FP Inc.	UNIVAR CANADA LTD.	2200 CHEMIN ST. FRANCOIS		DORVAL	QC	H9P 1K2	CANADA
FP Inc.	SUPERIOR PROPANE INC	PO BOX 2875	STATION M	CALGARY	NB	T2P 5G1	CANADA
FP Inc.	J.D. IRVING LTEE.	C.P. #2189		ST-LEONARD	NB	E7E 2W7	CANADA
FP Inc.	GAS DE IECTION SYSTEMS, INC.	23660 MILES ROAD, SUITE 110		BEDFORD HEIGHTS	OH	44128	CANADA
FP Inc.	BELL MOBILITY	P.O. BOX 5102		BURLINGTON	ON	L7R 4R7	CANADA
FP Inc.	DRE. MARGOT LANDRY	502, RUE PRINCIPALE		ST-BASILE	NB	E7C 1J5	CANADA
FP Inc.	SUNNY CORNER ENTERPRISES INC.	259 DALTON AVENUE		MIRAMICHI	NB	E1V 3C4	CANADA
FP Inc.	DIAMOND CANPOWER	P.O. BOX 19030	STATION A	TORONTO	ON	M5W 2W8	CANADA
FP Inc.	SAINT-GOANIN ABRASIVES CANADA	NORTON 16043, P.O. BOX 6100	POSTAL STATION "F"	TORONTO	ON	MAY 222	CANADA
FP Inc.	ACIER LEROUX	DIV. METAUX RUSSEL INC.	1331 GRAHAM BELL	BOUCHERVILLE	QC	J4B 6A1	CANADA
FP Inc.	PRIORITE SANTE INC.	C.P. 549, EDIFICE MAILLET		ST-BASILE	NB	E7C 1E4	CANADA
FP Inc.	KENT BUILDING SUPPLIES	P.O. BOX 1200		SAINT JOHN	NB	E7L 4G7	CANADA
FP Inc.	PINCHIN LEBLANC ENVIRONNEMENTAL	42 DORCY AVENUE		DARTMOUTH	NS	B9B 0B1	CANADA
FP Inc.	PACOMIL ENVIRONNEMENTAL	527 BEAVERBROOK CRT, SUITE 420		FREDERICTON	NB	E3B 1X6	CANADA
FP Inc.	ENVIROCAN WASTE WATER TREATMENT	EQUIPMENT CO.	2 MARCONI COURT UNIT 15	BOLTON	ON	L7E 1E5	CANADA
FP Inc.	ASHTTECH CORPORATION	P.O. BOX 24129	5875 LANDER BROOK DRIVE	CLEVELAND	OH	44124	USA
FP Inc.	IMPRIMERIE EXCEL INC.	15 RUE COSTIGAN		EDMUNDSTON	NB	E3V 1W7	CANADA
FP Inc.	EASTERN DESIGNERS & COMPANY LT	P.O. BOX #613		FREDERICTON	NB	E3B 5A6	CANADA
FP Inc.	CARLETON ENTERPRISES LTD.	P.O. BOX 462	SUITE 900	FLORENCEVILLE	NB	E7L 1Y9	CANADA
FP Inc.	XEROX CANADA LTD.	3400 BLVD DE MAISONNEUVE WEST		MONTREAL	ON	H3Z3G1	CANADA
FP Inc.	DCL DUST CONTROL & LOADING SYS	P.O. BOX 125, 08660 ANCE ROAD		CHARLEVOIX	MI	49720	CANADA
FP Inc.	HEMEL BOSSSE	641 RUE ST-FRANCOIS APT. 2		EDMUNDSTON	NB	E3V 1H6	CANADA
FP Inc.	CANADAWIDE SCIENTIFIC LIMITED	184 HALIFAX STREET		MONTION	NB	E1C 5S2	CANADA
FP Inc.	MGM GROUPE CONSEIL	2300 WALLEY RD		OTTAWA	ON	K1G 8B1	CANADA
FP Inc.	THWIN CITY CLARGE, INC.	1478 RUE BALDELAIRE		SANTE-FOY	QC	G2E 4G1	CANADA
FP Inc.	ACKWOOD CORPORATION	NW 5562		MINNEAPOLIS	WA	55485-5562	USA
FP Inc.	ERCO CONSULT O.T.	P.O. BOX 1028	P.O. BOX 1450	EVERETT	WA	98206	USA
FP Inc.	AIR LIQUIDE CANADA INC.	AS SOPHIE DUPONT	4423 S. 3RD AVENUE	EDMUNDSTON	NB	E3V 3X3	CANADA
FP Inc.	STANTEC CONSULTING LTD.(SCL)	P.O. BOX 1009	854 CHEMIN CANADA	DARTMOUTH	NS	B2Y 3Z7	CANADA
FP Inc.	MATHESON VALVES	ATTN: ACCOULTS RECEIVABLE		KITCHENER	ON	N8T 6M7	CANADA
FP Inc.	HARRIS INDUSTRIAL TESTING	4060 POINIER	49 FREDERICK STREET	ST-LAURENT	QC	H4R 2A5	CANADA
FP Inc.	BARNES DISTRIBUTION	1320 ASHDALE RD., SITE 13 BOX 8	RR #1	MT. UNIAQUE	NS	B0N 120	CANADA
FP Inc.	M.L.M. TRUCKING & LOGGING INC.	2595 SKYMARK AVENUE, UNIT 202		MISSISSAUGA	ON	L4W 4L5	CANADA
FP Inc.	ANDRITZ LTD.	C.P. 1963	3308 RUE PRINCIPALE	BAKER BROOK	ON	E7A 1V8	CANADA
FP Inc.	COGERMO	P.O. BOX 8765	STATION A	TORONTO	NB	M5W 3C2	CANADA
FP Inc.	PIECES DE CAMION MARTIN INC.	P.O. BOX 522		EDMUNDSTON	NB	E3V 3J2	CANADA
FP Inc.	CANADA METAL (EASTERN) LTD.	1778 RUE VICTORIA		EDMUNDSTON	NB	E3V 2H7	CANADA
FP Inc.	PROGRESS & STEAM SPECIALTIES	8271 RUE LAFFENALE		ST-LEONARD	QC	H1P 2B1	CANADA
FP Inc.	N.B. POWER	4100 B. STADEVIEW CRESCENT	UNIT 3 & 4	MISSISSAUGA	ON	L5L 5Z3	CANADA
FP Inc.	LOGIC-CONTROL INC.	P.O. BOX 2000		CARAUQUET	NB	E7W 7C1	CANADA
FP Inc.	TRANSPORT GINO BOIS	2300 LEON-HARTEL BUREAU 101		QUEBEC	QC	G1N 412	CANADA
FP Inc.	SINIO RACING	3750, 14TH AVENUE WEST	128 BERUBE, C.P. 157	PRICE	QC	G0U 120	CANADA
FP Inc.	HERCULES CANADA INC.	PLACE D'ARMES	POSTAL STATION 192	SAINT-GEORGES	QC	G5Y 9E3	CANADA
FP Inc.	STONCOR GROUP	95 SUNRAY STREET		MONTREAL	QC	H2Y 3G7	CANADA
FP Inc.	ACKLANDS - GRANGER INC.	P.O. BOX 2970		WHITBY	ON	L1N 5C9	CANADA
FP Inc.	ADL INSUL.FLEX INC.	8783 DALE ROAD		WINNIPEG	MB	R3C 4B5	CANADA
FP Inc.	COASTAL CONTROLS	& INSTRUMENTATION INC.		COBOLURG	ON	K9A 4J9	CANADA
FP Inc.	LES VITRES WISE GLASS INC.	641 RUE VICTORIA	20 DUNE ST. UNIT 107	EDMUNDSTON	NS	B4A 3Z5	CANADA
FP Inc.	D Y M COMMUNICATION INC.	288 VICTORIA STREET		EDMUNDSTON	NB	E3V 3M6	CANADA
FP Inc.	STAPLES THE BUSINESS DEPOT 161	BOX 9	11 BOUL CENTRE MDAWASKA	ST-BASILE	NB	E7C 1R7	CANADA
FP Inc.	EASTCOAST MAINTENANCE SERVICES	P.O. BOX 8338		ST. JOHN'S	NFCL	A1B 3N7	CANADA
FP Inc.	TTL SUPPLY LTD	55 ABERLEY BLVD, UNIT # 5		DARTMOUTH	NS	B3B 1M3	CANADA
FP Inc.	SIEMENS CANADA LIMITED	P.O. BOX 4219, STATION A		TORONTO	ON	M5W 5N1	CANADA
FP Inc.	E.T. TRANSPORT INC.	P.O. BOX 252		FORT KENT	ME	B2N 5Z5	USA
FP Inc.	FLOWSTAR INDUSTRIAL	P.O. BOX 1821		TRURO	NS	E7C 1X7	CANADA
FP Inc.	MADAWASKA PENTURES 2000	71 CHEMIN IROQUOIS		ST-BASILE	NB	E2M 5T6	CANADA
FP Inc.	LOCKHART SAW LIMITED	1172 FAIRVIEW BLVD		SAINT JOHN	WA	96411-6626	USA
FP Inc.	MET ONE INSTRUMENTS, INC.	P.O. BOX 11626		TACOMA	WA	98411-6626	USA
FP Inc.	PUMPS& US	UNIT 5, 48 HATHENWAY CRESCENT		SAINT JOHN	NB	E2M 5V3	CANADA
FP Inc.	SOURCE ATLANTIC	P.O. BOX 967	331 CHESLEY DRIVE	SAINT JOHN	NB	E7B 2W2	CANADA
FP Inc.	RAD CANAM INC.	102 CHEMIN DES CHUTES		ST-JOSEPH	NB	M5W 5Z9	CANADA
FP Inc.	UNITED RENTALS CANADA INC.	CO 132638		TORONTO	QC	H3B 3V2	CANADA
FP Inc.	STIKEMAN ELLIOTT	1155 REINE-LEVESQUE BLVD WEST	PO BOX 4526, POSTAL STATION A	MONTREAL	QC	B3B 1E3	CANADA
FP Inc.	FILTRATION PLUS LIMITED	53 FLEUNG AVENUE	40TH FLOOR	DARTMOUTH	NS	G0U 120	CANADA
FP Inc.	TRANSPORT GINO BOIS	128 RUE BERUBE	UNIT 10	PRICE	QC	L5N 7K5	CANADA
FP Inc.	JOHN BROOKS COMPANY LIMITED	2625 MEADOWPINE BLVD	C.P. 157	MISSISSAUGA	ON	E2L 4E4	CANADA
FP Inc.	MOBILE VALVE REPAIRS & MFG(NB)	P.O. BOX 967		SAINT JOHN	NB	E8E 2W7	CANADA
FP Inc.	A.L.P. EQUIPMENT	C.P. 2532		BALMORAL	NB		CANADA

Debtor	VENDOR NAME	ADDR #1	ADDR #2	CITY	PRST	POSTAL/ZIP	COUNTRY
FP Inc.	CENTURY VALLEN	P.O. BOX 9954	POSTAL STATION M	CALGARY	AB	T2P 5L8	CANADA
FP Inc.	TOWERS PERRIN #6177	P.O. BOX 4615	POSTAL STATION A	TORONTO	ON	M5W 5A2	CANADA
FP Inc.	KINECOR INC.	P.O. BOX 833		HALIFAX	NS	B3J 2V2	CANADA
FP Inc.	GULLEVIN INTERNATIONAL CO.	61 RADDALE AVE. - UNIT HH	POSTAL STATION *A	DARTMOUTH	NS	B3B 1T4	CANADA
FP Inc.	LAB SAFETY 19640	P.O. BOX 9600		TORONTO	ON	M5W 1B8	CANADA
FP Inc.	USNRKOCKUMS CANCAR COMPANY	1600 RUE SAINT-PAUL	SUCCURSAL E CENTRE-VILLE	PL ESSISVILLE	QC	G6L 2Y9	CANADA
FP Inc.	IDENINGER	P.O. BOX 11349	SUCC. CENTRE-VILLE	MONTREAL	ON	H3C 5H1	CANADA
FP Inc.	VOITH PAPER	B.P. 11221	ST. JACQUES	MONTREAL	QC	H3C 9S9	CANADA
FP Inc.	AMENAGEMENT FORESTIER AULIN	P.O. BOX 286	1095 CHEMIN PARADIS	ST. JACQUES	ME	Q4T72	USA
FP Inc.	ZETTERMAN FARMS	22 RUE DES PRES		EDMUNDSTON	ON	E3V 5A7	CANADA
FP Inc.	TIN ENTREPRISE	P.O. BOX 5500		DON MILLS	ON	M3C 3L5	CANADA
FP Inc.	GRAUD & TOY	N118 W18748 BUNSEN DRIVE		GERMANTOWN,	WI	53022	USA
FP Inc.	OPTER-DANULAT INC	P.O. BOX 877		DARTMOUTH	NS	B2Y 3Z5	CANADA
FP Inc.	ATLANTIC PURIFICATION SYSTEMS	15 RANG ST-EDOUARD		AMQUIE	QC	G5J 2N8	CANADA
FP Inc.	COPEAUX DE LA VALLEE	116 ROUTE ST-ALPHONSE	C.P. 156	ST-ALPHONSE	QC	G2C 2V0	CANADA
FP Inc.	LES PRODUCTIONS J.A.S. INC.	521, BOUL EVARD PERRON	C.P. 39	NOUVELLE OUEST	QC	G2C 2S0	CANADA
FP Inc.	PRODUITS FORESTIERS TEMREX	506 CHEMIN JOSEPH MORNEAULT		BAKER BROOK	ON	E7A 1W4	CANADA
FP Inc.	GILWOOD PRODUCTS INC.	385 WATLINE AVENUE		MISSISSAUGA	ON	L4Z 1P3	CANADA
FP Inc.	LEONARD ELECTRIC 1981 LTD.	36 RUE LALEUNESSE, C.P. 308		KINGSEY FALLS	QC	J0A 1B0	CANADA
FP Inc.	COPEAUX DE BOIS SECURE S.E.C.	100 RUE RICE		EDMUNDSTON	NS	E3V 1T4	CANADA
FP Inc.	CHATEAU EDMUNDSTON	342 BL UEWATER RD.		BEDFORD	NS	B4B 1J6	CANADA
FP Inc.	DOVER CRANE AND LIFTS INC.	CP 2043	111 RUE REID	CHARLO	NS	BBE 2W8	CANADA
FP Inc.	CONSOLIDATED GIRONX ENVIR.			POHENGAMOOK	QC	G0L 1J0	CANADA
FP Inc.	TRANSPORT CF MORIN	1110 RUE PRINCIPALE		KITCHENER	ON	N2R 1K4	CANADA
FP Inc.	FASTENAL CANADA	860 TRILLIUM DRIVE, SUITE 117	BUREAU 116	QUEBEC	QC	G2J 1A7	CANADA
FP Inc.	MED-SELECT LTEE	670, BOUVIER	LOCAL 165	QUEBEC	NS	G2E 5N7	CANADA
FP Inc.	MOTEURS ELECTRIQUES LAVAL LTD	445 ST. JEAN BAPTISTE	662 RUE PRINCIPALE	ST-BASILE	NS	ETC 1J1	CANADA
FP Inc.	OXYGAZ	94 SIMMONDS DRIVE		DARTMOUTH	QC	B3B 1P6	CANADA
FP Inc.	STELAR INDUSTRIAL SALES LTD.	1528 AVENUE GRAND-PRE		BONAVENTURE	QC	G0C 1E0	CANADA
FP Inc.	P.S.B. CHALEURS	39 CHEMIN CANADA		EDMUNDSTON	QC	E3V 1V1	CANADA
FP Inc.	MEDIC PLUS INC.	480 3E AVENUE, LOCAL 101		VAL-D'OR	QC	J9P 1S2	CANADA
FP Inc.	ARCTIS WEB SOFTWARE INC.	SUITE 206, P.O. BOX 762	BCE PLACE, 181 BAY STREET	TORONTO	ON	M5J 2T3	CANADA
FP Inc.	GLEN MCMILLAN	23 RUE ST-FRANCOIS		STE-ANNE DE MADAWASKA	ON	ETC 1E3	CANADA
FP Inc.	ST-ONGE APPLIANCES REPAIR	P.O. BOX 1100	ETOBICOKE POSTAL STATION A	ETOBICOKE	ON	M9C 5K2	CANADA
FP Inc.	PULPULOR COURIER LTD.	P.O. BOX 4626		TORONTO	ON	M5W 5E4	CANADA
FP Inc.	FEDERAL EXPRESS CANADA LTD.	BELLEJUNE INDUSTRIAL PARK	1921, RUE MAIN STREET	BELLEJUNE	ON	B8G 2H8	CANADA
FP Inc.	SCERIE CHAIEUR SAWMILLS	P.O. BOX 46205	POSTAL STATION *A	TORONTO	ON	EWV 1W8	CANADA
FP Inc.	QIBG MELLON 146205	58 CALIFORNIA RD.		REXTON	ON	M5K 1J7	CANADA
FP Inc.	WARREN TRANSPORT LTD.	CHARTERED ACCOUNTANTS	P.O. BOX 251, TD CENTRE	TORONTO	ON	M5W 5M5	CANADA
FP Inc.	ERNST & YOUNG LLP	1079 ROUTE 275	POSTAL STATION *A	ST-ARTHUR	NS	E3N 5S5	CANADA
FP Inc.	BROADRIDGE	13, SENEVILLE ROAD		SENEVILLE	ON	H9X 1B4	CANADA
FP Inc.	BRUNSWICK TRANSPORTATION LTD.	C/O T10022, P.O. BOX 10022	POSTAL STATION A	TORONTO	ON	M5W 2B1	CANADA
FP Inc.	PAUL GAGNE	1126 WESTHAVEN DRIVE		BURLINGTON	ON	M5H 3Y2	CANADA
FP Inc.	BOYNE OF CANADA LTD.	SCOTIA PLAZA, 40 KING STREET WEST	STREET LEVEL	TORONTO	ON	M4G 2B6	CANADA
FP Inc.	MEDIA CONCEPTS COMMUNICATIONS	174 WICKSTEED AVENUE		LAVAL	QC	H7T 2S3	CANADA
FP Inc.	PLUSONE INC.	2540, BOUL. DANIEL-JOHNSON	BUREAU 500, SUITE CA03 SAYABEC	TORONTO	ON	M5J 2T3	CANADA
FP Inc.	UNIBOARD CANADA INC.	SUITE 200, P.O. BOX 762	BCE PLACE, 181 BAY STREET	TORONTO	ON	M5W 2X8	CANADA
FP Inc.	PETER GORDON	PO BOX 25048 STATION A		MISSISSAUGA	ON	L5R 4B5	CANADA
FP Inc.	CON-WAY FREIGHT-CANADA INC.	5840 FALBOURNE STREET		NEWARK	NJ	07189	USA
FP Inc.	PCO SERVICES CORPORATION	COMMUNICATION SOLUTIONS	P.O. BOX 22487	MONTREAL	QC	H3B 0A2	CANADA
FP Inc.	BROADRIDGE INVESTOR	SUITE 2500	1000 DE LA GAUCHETIERE STREET WEST	HAUPALUGE	NY	11788	USA
FP Inc.	MCCARTHY TETRAULT LLP	(ENR- 13-3891466)		EDMUNDSTON	NS	E3V 2N6	CANADA
FP Inc.	ICE SYSTEMS INC.	201 RUE MARTIN		ROTHESAY	NS	E2E DX3	CANADA
FP Inc.	ULTRA NETTOYAGE	PO BOX 4639		PITTSBURGH	PA	15264-1890	USA
FP Inc.	FLUID TECHNOLOGIES INC.	1160 ST. GEORGE BLVD.		SAINT JOHN	NS	E2J 3Y2	CANADA
FP Inc.	WGLENNAN SALES	P.O. BOX 641890		EDMUNDSTON	ON	E3V 1W2	CANADA
FP Inc.	ERIEZ MANUFACTURING CO.	P.O. BOX 307		TORONTO	ON	ETC 1N7	CANADA
FP Inc.	AT LIMITED PARTNERSHIP	365 CANADA ROAD		ST. BASILE	ON	F8B 1W4	CANADA
FP Inc.	D & G TROPHIES LTD.	2001 DANFORTH AVE	7378 ROUTE 17	MISSISSAUGA	NS	B2N 5J2	CANADA
FP Inc.	PROVINCIAL BANDING TIRE LTD.	1447 RUE PRINCIPALE		TRURO	QC	G0C 3Z0	CANADA
FP Inc.	VAN HOUTE COFFEE SERVICES INC	1870 COURTNEY-PARK DRIVE EAST		NOUVELLE-OUEST	NS	E3V 2S8	CANADA
FP Inc.	INDUSTRIE KEDGWICK	6500662 CANADA INC.		EDMUNDSTON	ON	M5W 4L7	CANADA
FP Inc.	KERR CONTROLS LIMITED	P.O. BOX 1300		VASS	ON	28394	USA
FP Inc.	PRODUITS FORESTIERS TEMREX SEC	USINE NOUVELLE	521, BOUL. PERRON OUEST, C.P. 39	SCARBOROUGH	ON	MTE 4H5	CANADA
FP Inc.	UNIVERSITE DE MONCTON	CAMPUS D'EDMUNDSTON	165 BLVD HEBERT	SAINT-JACQUES	ON	L6T 5W5	CANADA
FP Inc.	CANADIAN SPRINGS	A DIV. OF ADALATERA CORP. LTD.	PO BOX 4514 STVA A	BRAMPTON	ON	H4R 1E7	CANADA
FP Inc.	ECG	P.O. BOX 1325		MONTREAL	QC	H9J 4A1	CANADA
FP Inc.	ARTTECH INSTRUMENTS LTD.	P.O. BOX 292	UNITS 1 & 2	KIRKLAND	OR	97208-5160	USA
FP Inc.	TIMS PAVING INC.	409 CHEMIN RIVIERE MADAWASKA		PORTLAND	ON	M5W 5M5	CANADA
FP Inc.	MUL TIGLASS ATLANTIC INC.	3125 SARTTEL ON		TORONTO			
FP Inc.	CONVAL QUEBEC	18,000 TRANSCANADA HWY					
FP Inc.	ATLANTIC CONTROLS LTD.	PO BOX 5160					
FP Inc.	CON-WAY FREIGHT INC. (US\$)	P.O. BOX 57465, STATION A					
FP Inc.	HEWITT ASSOCIATES						

Debtor	VENDOR NAME	ADDR #1	ADDR #2	CITY	PR/ST	POSTAL/ZIP	COUNTRY
FP Inc.	H.J. CRAE & SONS LTD.	6 LOCKHARTS MILL ROAD		BRISTOL	NB	E7L 2R2	CANADA
FP Inc.	NB FOREST PRODUCTS ASS. INC.	1360 REGENT STREET		FREDERICTON	NB	E3C 2G6	CANADA
FP Inc.	HH INETUOYAGE ENR.	PRODUITS SAINTAIRES ET EQUIPEMENTS D'ENTRETIEN	7 630 PRINCIPALE	ST-BASILE	NB	E7C 1L2	CANADA
FP Inc.	SHEPPELL LGI	A DIVISION OF HRCO INC.	P.O. BOX 6724 POSTAL STATION F	TORONTO	ON	M4T 2Z2	CANADA
FP Inc.	ANDRITZ INC.	SERVICE DIVISION	P.O. BOX 936522	ATLANTA	GA	31193-0522	USA
FP Inc.	ASGROVE TRADING INC.	7720 MILLER		LASALLE	QC	H8N 2M2	CANADA
FP Inc.	PEACOCK	C/O 110035	P.O. BOX 10035	TORONTO	ON	M5W 2B1	CANADA
FP Inc.	LOCATION DE CHATEAU FR.	AS FRANCOIS ROULEAU	379 CHEMIN ST-JOSEPH	ST-JOSEPH	NB	E7J 2G6	CANADA
FP Inc.	CONTROL WORKS, INC.	P.O. BOX 820251		HOUSTON	TX	77282-0251	USA
FP Inc.	NEWATA INDUSTRIAL SERVICES	17 JONES COURT		SUSSEX	NB	E4E 2S2	CANADA
FP Inc.	MARKETWIRE L.P.	48 YONGE STREET	8TH FLOOR	TORONTO	ON	M5E 1G6	CANADA
FP Inc.	COX & PALMER	SUITE 400, PHOENIX SQUARE	371 QUEEN STREET, PO BOX 310	FREDERICTON	NB	E3B 4Y9	CANADA
FP Inc.	INFOR INC.	EDUCATION & INFORMATION	1360 REGENT ST. MCFI LOCAL 223	FREDERICTON	NB	E3C 2G6	CANADA
FP Inc.	CARLETON/CITOTRIA FOREST	PRODUCTS MARKETING BOARD	151 PERKINS WAY	PLORENCEVILLE	NB	E7C 3P6	CANADA
FP Inc.	SERVICES FORESTIERS ROR INC.	30 RUE FOURNIER		SAINT-BASILE	NB	E7C 1P2	CANADA
FP Inc.	PINACLE INC.	484 ADELARD - SAVOIE		DIEPPE	NB	E7A 7T4	CANADA
FP Inc.	RONA EDMUNDSTON	555, RUE CARRIER		EDMUNDSTON	NB	E3V 4H4	CANADA
FP Inc.	EVEREST AUTOMATION	227 BRUNSWICK BLVD., SUITE D		POINTE CLAIRE	QC	H8R 4X5	CANADA
FP Inc.	PANGLOBAL TRAINING SYSTEMS LTD	1301-16 AVENUE NW		CALGARY	AB	T2M 0L4	CANADA
FP Inc.	DETROIT STOKER COMPANY	DEPARTMENT 7018		CAROL STREAM	IL	60122-7018	USA
FP Inc.	PARSONS HYDRAULICS INC.	55 AKERLEY BLVD. (UNIT 6)	SUITE 105	DARTMOUTH	NB	D3B 1M3	CANADA
FP Inc.	BOYD B. HARDING LTD.	35 SUNRISE LANE		PLASTER ROCK	NB	E7G 3Y5	CANADA
FP Inc.	NOG.OBALBORDERS INC.	287 RICHMOND STREET E.,	76 SELBY ROAD	TORONTO	ON	M5A 1P2	CANADA
FP Inc.	INDUSTRIAL PLASTICS	FABRICATORS LTD.		BRAMPTON	ON	L6W 1K5	CANADA
FP Inc.	WEST LUND	1180 ST. GEORGE BLVD.	POSTAL STATION *A*	MONCTON	NB	E1E 4K7	CANADA
FP Inc.	MAXXAM ANALYTICS INC.	PO BOX 57437		TORONTO	ON	M5W 5M5	CANADA
FP Inc.	CLYDE BERGENMANN CANADA LTD.	PO BOX 7882 STN A		TORONTO	ON	M5W 2R2	CANADA
FP Inc.	MOG PROCEDES & TECHNOLOGIES	1328 PROVANCHER, BUREAU 100		QUEBEC	QC	G1T 1B6	CANADA
FP Inc.	PERON'S APPRAISALS	19 STANLEY STREET		CAMPBELLTON	NB	E3N 1G8	CANADA
FP Inc.	LES ATELERS ASPIN LITE	7919 ROUTE 17		KEDGWICK NORD	NB	E7B 1W8	CANADA
FP Inc.	RP-O-BEC	629 CHEMIN BOURRET		ST-APOLLINAIRE	QC	G0S 2E0	CANADA
FP Inc.	SCRIEIE CHAIEUR (ORUM)	1921 RUE MAIN	2651 ROUTE 103	BELLEDUNE	NB	E8G 2H8	CANADA
FP Inc.	MOM QUALITY MANUFACTURING LTD.	2676 RUE COMMERCE		TRACADIE/SHILLA	NB	E1X 1G5	CANADA
FP Inc.	ATLANTIC RENEWABLE ENERGY	CORPORATION		SOMERVILLE	NB	E7P 3A8	CANADA
FP Inc.	IRON MOUNTAIN CANADA CORP.	P.O. BOX 3527 STATION A	148 RUE DE LA POINTE	TORONTO	ON	M5W 3G4	CANADA
FP Inc.	SERVICES DE PREVENTION	INCENDIE DE LA PONTE		LAC BAKER	QC	E7A 1N2	CANADA
FP Inc.	COMPRESS AIR CANADA INC.	1124 ST-CALIXTE		PLESSISVILLE	QC	G6L 1H8	CANADA
FP Inc.	CONSILMAJ	3271 BOULEVARD LAFRAMBOISE	BUREAU 201	SAINT-HYACINTHE	QC	J2S 4Z5	CANADA
FP Inc.	PRETIT ELAHERY BELVEAU &	P.O. BOX 9546		PORTLAND	ME	04112-9546	USA
FP Inc.	DANGI TRANSPORT INC.	1083 ROUTE 275		SANT-ARTHUR	NB	E3N 5S5	CANADA
FP Inc.	DIC MAOREM INC.	538 LE MOYNE		MONT-SAINT-HILAIRE	QC	J3H 5V6	CANADA
FP Inc.	ENERGY INSTRUMENTATION SALES	ATTN: WOODLANDS DEPARTMENT	27 JUNIPER PLACE	UPPER TANTALION	QC	J3H 5V6	CANADA
FP Inc.	FORNEBU LUMBER COMPANY INC.	ATTN: WOODLANDS DEPARTMENT	345 CURTIS ROAD, PO BOX 5040	MIRAMICHI	NB	E7P 3A8	CANADA
FP Inc.	FORNEBU LUMBER COMPANY INC.	LOCKBOX #742359C	PO BOX 4235 STN A	MIRAMICHI	NB	E7V 3N3	CANADA
FP Inc.	ANDRITZ INC.	ATTN: ACCOUNTS RECEIVABLE, C/O THOOS	PO BOX 4269, POSTAL STATION A	TORONTO	ON	M5W 5R7	CANADA
FP Inc.	ARKADIN INC.	1385 FAIRPORT ROAD	SUITE 530	TORONTO	ON	M5W 5R2	CANADA
FP Inc.	QUALITROL CORPORATION	375 BOULEVARD ROAND-THERRIEN		FAIRPORT	NY	14450	USA
FP Inc.	HUWENG INTERNATIONAL	151 LEADING ROAD		LONGUEUIL	QC	J4H 4A6	CANADA
FP Inc.	CLARK KENNEDY CO. LIMITED	INSTUMENTS INC.	1245 MAPLE HILL CT, UNIT 7	ETOBICOKE	ON	M9V 4B7	CANADA
FP Inc.	VERSATILE MEASURING	6800 WEST 110TH STREET		NEWMARKET	ON	L3Y 9E8	CANADA
FP Inc.	SICK/MAIHAK	P.O. BOX 156		MINNEAPOLIS	MN	55438	USA
FP Inc.	EMERSON ELECTRIC CANADA LTD	PO BOX 1395, STATION M		PORTAGE	ME	04788	USA
FP Inc.	SICK LTD. B9124	PO BOX 9700, POSTAL STATION F		CALGARY	AB	T2P 2L2	CANADA
FP Inc.	ELLIOTT TOOL TECHNOLOGIES LTD.	5306 RELIABLE PARKWAY		TORONTO	ON	M4Y 3A5	CANADA
FP Inc.	GROUPE POLYALTO	550, BOUL. DE MORTAGNE	3825 RUE JEAN-MARCHAND	CHICAGO	IL	60686-0053	USA
FP Inc.	PREVENTION EXPERT CONSEIL INC.	148, 41EME AVENUE	BUREAU 240	QUEBEC	QC	G2C 2L2	CANADA
FP Inc.	SIMS RECYCLING SOLUTIONS INC.	275 STEELWELL ROAD		BOUCHERVILLE	QC	J4B 5E4	CANADA
FP Inc.	ID J.I. INC.	DEVELOPMENT DIMENSIONS INT.	367 MORGANZA ROAD	LASALLE	ON	H8P 2L3	CANADA
FP Inc.	SEREX	CORPORATION DU SEREX EN T.P.F.	25 RUE ARMAND SIMC AIR, PORTE 5	BRAMPTON	ON	L6T 0C8	CANADA
FP Inc.	MAR COR PURIFICATION	6-3250 HARVESTER RD.		CANONSBURG	PA	15317	USA
FP Inc.	FISHER INTERNATIONAL INC.	50 WATER STREET		AMOUQUE	QC	G5U 1K3	CANADA
FP Inc.	DELA VII	LAB AND TEST EQUIPMENT INC.		BURLINGTON	ON	L7N 3W9	CANADA
FP Inc.	ANALYTOS CORP.	P.O. BOX 29249	25 HIRTLIE COVE ROAD RR #2	NORWALK	CT	06854	USA
FP Inc.	KMW ENERGY INC.	TECHNICAL INSPECTION SERVICES, DEPARTMENT OF PUBLIC SAFETY	495A PROSPECT ST., PO BOX 6000	MAHONIE BAY	NS	B0J 2E0	CANADA
FP Inc.	MINISTER OF FINANCE	635 WILTON GROVE ROAD		RICHMOND	VA	E3B 5H1	CANADA
FP Inc.	COMACT EQUIPMENT INC	SAINT GEORGES DIVISION	4000, 40EME RUE OUEST	FREDERICTON	NB	E3B 5H1	CANADA
FP Inc.	NEW BRUNSWICK POWER	515 KING ST	P O BOX 2000	LONDON	ON	N6N 1N7	CANADA
FP Inc.	J.M BASTILLES INC.	C.P. 744		FREDERICTON	QC	G5Y 8C4	CANADA
FP Inc.	HARRIS & ROOME LTD.	P.O. BOX 9078, STATION A		FREDERICTON	NB	E3B 4X1	CANADA
FP Inc.	NEWNS-MCGHEE	P.O. BOX 8	3650 - 45TH STREET S.E.	RIVIERE-DU-LOUP	QC	G5R 3Z3	CANADA
FP Inc.	VILLAGE OF PLASTER ROCK	159 MAIN STREET		HALIFAX	NS	B3K 5M7	CANADA
FP Inc.	EDDY GROUP LTD.	P.O. BOX 146		SALMON ARM	BC	V7E 4N2	CANADA
FP Inc.	GULLEVIN INTERNATIONAL CO.	CREDIT DEPT ATLANTIC DIVISION	61 RANDALL AVENUE, UNIT HH	PLASTER ROCK	NB	E7G 2H2	CANADA
FP Inc.				BATHURST	NB	E2A 4A1	CANADA
FP Inc.				DARTMOUTH	NS	B3B 1T4	CANADA

Debtor	VENDOR NAME	ADDR #1	ADDR #2	CITY	PR/ST	POSTAL/ZIP	COUNTRY
FP Inc.	MOTION INDUSTRIES (CANADA) INC	P.O. BOX 11558	SUCURSIALE, CENTRE VILLE	MONTREAL	QC	H3C 5N7	CANADA
FP Inc.	MEC KLIN DRIVER INC.	1501 BOUL. JUTRAS OUEST	VICTORIAVILLE	BERTHIAUVILLE	QC	G6T 2A9	CANADA
FP Inc.	SAVOQUIP INTERNATIONAL INC.	771 DESJURET	BERTHIAUVILLE	BERTHIAUVILLE	QC	J0K 1A0	CANADA
FP Inc.	MARTY'S ELECTRIC LIMITED	2576 WEST RIVER ROAD	MORRELL SIDING	OROMOCTO	NB	E3Z 2B7	CANADA
FP Inc.	INDUSTRIAL BOUL. EP-TECH INC.	1240 OUNONAGA STREET	OROMOCTO	PERTH ANDOVER	NB	E7H 5G8	CANADA
FP Inc.	MCCARTHY BROTHERS LTD.	1266 WEST RIVERSIDE DRIVE	PERTH ANDOVER	TORONTO, ON.	ON	M5W 4G5	CANADA
FP Inc.	XEROX CANADA LTD.	P.O. BOX 4639 STN. A	DRUMMOND	MONTREAL	NB	E3T 2G6	CANADA
FP Inc.	M.C. RICHARD CRANE RENTAL	339 VIOLETTE STATION RD.	MONTREAL	ST AUGUSTIN DE DESMAURES	QC	H8C 0A4	CANADA
FP Inc.	MECART INC.	C.P. 11774	METROPOLITAIN DE QUEBEC	EDMUNDSTON.	NB	E3V 3L2	CANADA
FP Inc.	WESTBURN ELECTRIC	57 PERUSSE	EDMUNDSTON.	SAINT JOHN	NB	E2K 5L6	CANADA
FP Inc.	YORK STEEL INC.	400 CHESLEY DRIVE	EDMUNDSTON.	GRAND FALLS	NB	E3Z 3E9	CANADA
FP Inc.	M & M SERVICE INC.	P.O. BOX 7959	EDMUNDSTON	EDMUNDSTON	NB	E3V 1W2	CANADA
FP Inc.	AT LIMITED PARTNERSHIP	365 CANADA ROAD	EDMUNDSTON	PLASTER ROCK	NB	E7G 1N4	CANADA
FP Inc.	L. R. MACDONALD & SON INC.	24 FIRST STREET	EDMUNDSTON	SAINT JOHN	NB	E2R 1A5	CANADA
FP Inc.	VIKING FIRE PROTECTION INC.	250 IND DRIVE UNIT #6	EDMUNDSTON	GRAND FALLS	NB	E3Z 1M3	CANADA
FP Inc.	GAGNON ORNAMENTAL WORKS (2004) LTD.	783 PRATGE ROAD.	EDMUNDSTON	QUEBEC	QC	G1N 1S9	CANADA
FP Inc.	ENGERNAGE PROVINCIAL GEAR INC.	960 STE THERESE	EDMUNDSTON	GRAND FALLS	NB	E3Z 3E8	CANADA
FP Inc.	ACETOX (1995) LIMITED	P.O. BOX 7846	EDMUNDSTON	BATHURST	NB	E2A 2Z5	CANADA
FP Inc.	AGE HYDRAULIC	P.O. BOX 354	EDMUNDSTON	PERTH ANDOVER	NB	E7H 2V7	CANADA
FP Inc.	HATCHARD CONSULTING ENG.	728B PERTH MAIN ST., SUITE 2	EDMUNDSTON	DSL. DE SAINT ANDRE	NB	E3Y 3N6	CANADA
FP Inc.	CVR GARAGE DOORS	129 ROUTE 295	EDMUNDSTON	MONCTON	NB	E7C 8N8	CANADA
FP Inc.	ADVATEK SYSTEMS INC.	P.O. BOX 966	EDMUNDSTON	TILLEY	NB	E7H 5L6	CANADA
FP Inc.	HARRY BOON MECHANICAL SERVICES	1 LAFRANCE ROAD	EDMUNDSTON	LAHERST	NB	B4H 4A1	CANADA
FP Inc.	MARITIME LUMBER BUREAU	P.O. BOX 459	EDMUNDSTON	MISSISSAUGA	ON	E4W 4L5	CANADA
FP Inc.	BARNES DISTRIBUTION	2595 SKYMARK AVE.	EDMUNDSTON	SOLDIER POND	ME	04781	USA
FP Inc.	JAMES DESJARDINS	P.O. BOX 13	EDMUNDSTON	PLASTER ROCK	NB	E3V 3K8	CANADA
FP Inc.	SAVI WAY INC.	P.O. BOX 174 576 RUE CARRIER	EDMUNDSTON	PLASTER ROCK	NB	E7G 4G9	CANADA
FP Inc.	K & T TRANSPORT	P.O. BOX 1166	EDMUNDSTON	LANAL	QC	H7L 4L5	CANADA
FP Inc.	IGGESIND TOOL S. CANADA INC.	2881 JE CORBUSIER BOULEVARD	EDMUNDSTON	GRAND FALLS	NB	E3Z 3E5	CANADA
FP Inc.	U.C. STEEL BUILDING LTEE.	29 MICHAUD ROAD	EDMUNDSTON	DARTMOUTH	NB	B5B 1T2	CANADA
FP Inc.	SCHONOR INDUSTRIAL PRODUCTS CO.	100 RADALL AVENUE	EDMUNDSTON	GRAND FALLS	NB	E3Z 3E8	CANADA
FP Inc.	NORTH WEST SANITATION SERVICES	P.O. BOX 7871	EDMUNDSTON	DARTMOUTH	NB	E2Y 3Z7	CANADA
FP Inc.	AIR LIQUIDE CANADA LTD.	P.O. BOX 1009	EDMUNDSTON	DARTMOUTH	NB	B3B 1H3	CANADA
FP Inc.	CRANE SUPPLY	58 WRIGHT AVE.	EDMUNDSTON	EDMUNDSTON	NB	E3V 4H4	CANADA
FP Inc.	RUSSEL METALS INC.	25 RICHARDS ST	EDMUNDSTON	GRAND FALLS	NB	E3Z 3C9	CANADA
FP Inc.	ST-ONGE INDUST. SUPPLIES LTD	25 BELANGER STREET	EDMUNDSTON	BATHURST	NB	E2A 4W7	CANADA
FP Inc.	ROGERS ELECTRIC MOTOR SERVICE (1998) LTD.	1990 CONNELLY AVENUE	EDMUNDSTON	LOWER COVERDALE	ON	M6L 1K1	CANADA
FP Inc.	NORMAN G. JENSEN INC.	BOX 3479 COMMERCE COURT POST	EDMUNDSTON	PLASTER ROCK	NB	E7G 3Y5	CANADA
FP Inc.	S.C. DELONG SALES INC.	51 HENRY LORNE DRIVE	EDMUNDSTON	POINTE-CLARE	QC	H9R 4R7	CANADA
FP Inc.	BOYD B. HARDING LTD.	35 SUNRISE LANE	EDMUNDSTON	DON MILLS	ON	M3C 3L5	CANADA
FP Inc.	WEIGH-TRONIX CANADA ULC	217 BOUL. EVARD BRUNSWICK	EDMUNDSTON	SAINT JOHN	ON	E2R 1A5	CANADA
FP Inc.	GRAND & TOY LTD.	50 BOX 6800	EDMUNDSTON	RICHMOND HILL	ON	L4B 1E5	CANADA
FP Inc.	WESTLUND	875 BAYSIDE DRIVE	EDMUNDSTON	MONCTON	ON	M5W 3G4	CANADA
FP Inc.	TIGER DIRECT	55-G EAST BEAVER CREEK ROAD	EDMUNDSTON	MONCTON	ON	E1E 1E2	CANADA
FP Inc.	MOORE CANADA	P.O. BOX 3537	EDMUNDSTON	PLASTER ROCK	NB	E7G 2C9	CANADA
FP Inc.	MCLENNAN SALES (DIV. OF EMCO)	40 LOFTUS STREET	EDMUNDSTON	MIRAMICHI	NB	E7V 3C4	CANADA
FP Inc.	SHAW AUTO SUPPLY LTD	250A MAIN STREET	EDMUNDSTON	FREDERICTON	NB	E7P 3K4	CANADA
FP Inc.	SUNNCONNER ENTERPRISES INC.	259 DALTON AVE.	EDMUNDSTON	GRAND FALLS	NB	E3A 4E9	CANADA
FP Inc.	CARLETON INDUSTRIAL SUPPLY	P.O. BOX 767	EDMUNDSTON	SAINT JOHN	NB	E3Y 1A4	CANADA
FP Inc.	NEW BRUNSWICK ASSOCIATION OF OPTOMETRISTS	490 GIBSON ST. UNIT ONE	EDMUNDSTON	DARTMOUTH	NB	B2Y 3Z6	CANADA
FP Inc.	CHANDLER TIRE CORPORATION	383 MADAWASKA ROAD	EDMUNDSTON	DARTMOUTH	NB	B3B 1B3	CANADA
FP Inc.	ATLANTIC TRACTORS & EQUIPMENT LTD	P.O. BOX 431	EDMUNDSTON	PLASTER ROCK	NB	E7G 3T4	CANADA
FP Inc.	HERCULES SLR INC	175 AKERLY BLVD.	EDMUNDSTON	PLASTER ROCK	NB	E7G 3T4	CANADA
FP Inc.	PHIL MARTIN & SONS TOWING	520 WINDMILL RD.	EDMUNDSTON	PLASTER ROCK	NB	E7G 3T4	CANADA
FP Inc.	IRVING OIL MARKETING LTD.	30 SUNRISE LANE	EDMUNDSTON	PLASTER ROCK	NB	E7G 3T4	CANADA
FP Inc.	MAYNARD-REECE ENGINEERING EQUIPMENT LTD.	P.O. BOX 880	EDMUNDSTON	PLASTER ROCK	NB	E7G 3T4	CANADA
FP Inc.	NORTHERN PLASTICS LTD.	60 THORNHILL DRIVE, UNIT 7	EDMUNDSTON	PLASTER ROCK	NB	E7G 3T4	CANADA
FP Inc.	MIDLAND TRANSPORT LTD.	100 MIDLAND DRIVE	EDMUNDSTON	PLASTER ROCK	NB	E7G 3T4	CANADA
FP Inc.	IRVING OIL MARKETING LIMITED	5940 AUTO ROAD SE	EDMUNDSTON	PLASTER ROCK	NB	E7G 3T4	CANADA
FP Inc.	D&S DISTRIBUTORS	P.O. BOX 176	EDMUNDSTON	PLASTER ROCK	NB	E7G 3T4	CANADA
FP Inc.	ATLANTIC COMPRESSED AIR LTD.	1890 ROUTE 103	EDMUNDSTON	PLASTER ROCK	NB	E7G 3T4	CANADA
FP Inc.	SHELLEY COWIE	484 EDINBURGH DRIVE	EDMUNDSTON	PLASTER ROCK	NB	E7G 3T4	CANADA
FP Inc.	MEDIC PLUS INC.	509 GOODFELLOW CRESCENT	EDMUNDSTON	PLASTER ROCK	NB	E7G 3T4	CANADA
FP Inc.	SAMEWAY RIGHTWAY	39 CANADA ROAD	EDMUNDSTON	PLASTER ROCK	NB	E7G 3T4	CANADA
FP Inc.	COWPER CO. LTD.	6975 MENKES DRIVE	EDMUNDSTON	PLASTER ROCK	NB	E7G 3T4	CANADA
FP Inc.	CANADA METAL (EASTERN) LTD.	677 - 7TH AVENUE	EDMUNDSTON	PLASTER ROCK	NB	E7G 3T4	CANADA
FP Inc.	BERENDSEN FLUID POWER	8271 LAFRANCE STREET	EDMUNDSTON	PLASTER ROCK	NB	E7G 3T4	CANADA
FP Inc.	NEWARK PREMIER PARNELL CANADA LTD.	356 IRONSIDE CRESCENT	EDMUNDSTON	PLASTER ROCK	NB	E7G 3T4	CANADA
FP Inc.	PLASTER ROCK PHARMASAVE	C/O T7357 PO BOX 4275	EDMUNDSTON	PLASTER ROCK	NB	E7G 3T4	CANADA
FP Inc.	EUGENE GAGNON DISTRIBUTION INC	282 MAIN STREET	EDMUNDSTON	PLASTER ROCK	NB	E7G 3T4	CANADA
FP Inc.	PARTS FOR TRUCKS	430 21EME AVENUE	EDMUNDSTON	PLASTER ROCK	NB	E7G 3T4	CANADA
FP Inc.	EDPREX	P.O. BOX 8238, STN. A	EDMUNDSTON	PLASTER ROCK	NB	E7G 3T4	CANADA
FP Inc.	VALLEY EQUIPMENT LTD.	29 AVENUE ST-GEORGES	EDMUNDSTON	PLASTER ROCK	NB	E7G 3T4	CANADA
FP Inc.	BELZONA ATLANTIC CANADA	289 MC LEAN AVE.	EDMUNDSTON	PLASTER ROCK	NB	E7G 3T4	CANADA
FP Inc.		PINNAQ E AGENCIES LTD.	EDMUNDSTON	PLASTER ROCK	NB	E7G 3T4	CANADA
FP Inc.		70 WRIGHT AVENUE	EDMUNDSTON	PLASTER ROCK	NB	E7G 3T4	CANADA

Debtor	VENDOR NAME	ADDR #1	ADDR #2	CITY	PR/ST	POSTAL/ZIP	COUNTRY
FP Inc.	ACKLANDS GRANGER INC.	P.O. BOX 2970		WINNEPEG	MB	R3C 4B5	CANADA
FP Inc.	TOBIQUE WESTERN STAR LTD	35 SUNRISE LANE		PLASTER ROCK	NB	E7G 3T5	CANADA
FP Inc.	ARMOUR TRANSPORT SYSTEMS	350 ENGLISH DRIVE		MONCTON	NB	E1E 3Y9	CANADA
FP Inc.	BELL MOBILITY INC.	P.O. BOX 5102		BURLINGTON	ON	L7R 4R7	CANADA
FP Inc.	MIDLAND COLLIER	1100 MIDLAND DRIVE		DIEPPE	NB	E1A 6X4	CANADA
FP Inc.	PULBATOR COURIER LTD	P.O. BOX 1100		ETOBICOKE	ON	M5C 5K2	CANADA
FP Inc.	DK-SPEC	1060 CLEMEN OLIVER		ST-NICOLAS	QC	G7A 2H8	CANADA
FP Inc.	LOUISIANE-PACIFIC CORPORATION	P.O. BOX 396		HOUTON	ME	04730	USA
FP Inc.	THOMAS EQUIPMENT LTD	29 HAWKINS ROAD	P.O. BOX 510	CENTREVILLE	NB	E7K 3G4	CANADA
FP Inc.	UPM-KYMYNEN MIRAMICHI INC.	345 CURTIS ROAD	P.O. BOX 5040	MIRAMICHI	NB	E1V 3N3	CANADA
FP Inc.	ROBERT RAMSAY	P.O. BOX 110		ADDISON	ME	04606	USA
FP Inc.	ACOM SOLUTIONS	2850 E 29th Street		Long Beach	CA	90806-2313	USA
FP Inc.	COMMERCIAL SOLUTIONS INC.	#4 1540 Trinity drive		Mississauga	ON	L5T 1L6	CANADA
FP Inc.	KENT GRAND FALLS	88 Powers road		Grand falls	NB	E7G 4B5	CANADA
FP Inc.	LANDRAILIQUE LTEE	1097 route 108		Drummond	NB	E3Y 2L6	CANADA
FP Inc.	MARITIME HYDRAULIC REPAIR	270 Macdonaphon ave.		Moncton	NB	E1H 2J8	CANADA
FP Inc.	MARTINONEX INC.	PO Box 148		Bejeil	PQ	J3G 4T1	CANADA
FP Inc.	THE MERRITT PRESS LTD.	208 Main St		Grand falls	NB	E3Z 2W3	CANADA
FP Inc.	NALCO CANADA CO #M2140	CP 11522		Montreal	PQ	H3C 5N7	CANADA
FP Inc.	RESTIGOUCHE CONSTRUCTION	481 rue Andre Nord	Succ. Centre-ville	Dartmouth	NB	E3T 2V1	CANADA
FP Inc.	TTL SUPPLY LIMITED	55 Akeley Blvd.	Unit 5	Saint Andre	NB	E3B 1M3	CANADA
FP Inc.	BRICE SUTHERLAND ASSOCIATES	95 Joseph Zaitman Drive	PO Box 2637	Dartmouth	NS	B2W 4B7	CANADA
FP Inc.	TRANS-PELLE INC.	129 chemin Riviere Madawaska	Paroisse de St Jacques	Dartmouth	NB	E7B 2E5	CANADA
FP Inc.	VIPOND FIRE PROTECTION INC.	309 English Drive		Moncton	NB	E1E 3Y8	CANADA
FP Inc.	WOLSELEY PLUMBING GROUP-QUEBEC	4200 Hickmore		St Laurent	PQ	H4T 1K2	CANADA
FP Inc.	P.L. ENTREPRISES	265, Route 255		Frederton	NB	E3Y 3N7	CANADA
FP Inc.	HERTZ EQUIPMENT RENTAL	450 Hodgson Road		Edmundston	NB	E3C 2G5	CANADA
FP Inc.	AT LIMITED PARTNERSHIP	366 Canada Road		Dartmouth	NS	B2Y 3Z6	CANADA
FP Inc.	HEWITT RENTALS INC.	PO Box 583		Beth Andover	NB	E7H 5K3	CANADA
FP Inc.	VALLEY STRUCTURES LTD.	PO Box 3247		Moncton	NB	E1C 1W6	CANADA
FP Inc.	Peak Technologies Canada	277 St George St		Edmundston	NB	E3V 5S9	CANADA
FP Inc.	Living Oil Marketing	664 Victoria Street		Hardland	NB	E7P 3K4	CANADA
FP Inc.	Motion Canada	PO box 735		Grand falls	NB	E3Y 1A3	CANADA
FP Inc.	Speedy Glass	519 Madawaska road		Bathurst	NB	E2A 4A1	CANADA
FP Inc.	Edco Group Ltd	PO Box 146		Roberval	PQ	G1 3P3	CANADA
FP Inc.	Abro Fer Inc.	1896 Boul. St Dominique		Grand Falls	NB	E3Y 3X5	CANADA
FP Inc.	Carelon International Ltd.	99 CN Road		Plaster Rock	NB	E7G 2H3	CANADA
FP Inc.	Speedy Communication	89 Main St.		Frederton	NB	E3B 7K2	CANADA
FP Inc.	York Steel Inc.	550 Wilsey Road		Hardland	NB	E7P 3K4	CANADA
FP Inc.	Motion Canada	PO Box 735		Saint John	NB	E2R 1A3	CANADA
FP Inc.	Acklands-Granger Inc.	86 Old black river rd.		Plaster Rock	NB	E7G 2H3	CANADA
FP Inc.	Top Natch Wireless	89 Main St.		Saint John	NB	E7G 2H3	CANADA
FP Inc.	Schooner Industrial Limited	438 Grandview ave.	PO Box 550	Vanier Industrial Park	NB	E2L 4M9	CANADA
FP Inc.	IMVY Inc	5361 South 1st circle		Rogersfield	WA	99042	USA
FP Inc.	Atlantic Tractors & Equipment	165 Upright Crescent		Frederton	NB	E3B 4X2	CANADA
FP Inc.	Valtee Inc.	310 rue Principale		Saint Alban	PQ	G0A 3B0	CANADA
FP Inc.	Wolseley Canada Inc.	690 Mcleod ave.		Frederton	NB	E3B 1V5	CANADA
FP Inc.	Peak Technologies Canada	277 St George St		Moncton	NB	E1C 1W6	CANADA
FP Inc.	Atlantic Fire & Safety Equip.	PO Box 1565	Wilsey Road Unit 8	Frederton	NB	E3B 5G2	CANADA
FP Inc.	Speedy Auto Glass	519 Madawaska road		Grand falls	NB	E3Y 1A3	CANADA
FP Inc.	Active Lock & Alarm	116 Kee Road		Keswick ridge	NB	E6L 1V4	CANADA
FP Inc.	P Greer Enterprise Ltd.	236 Main st		Plaster Rock	NB	E7G 2E1	CANADA
FP Inc.	Sannur-Acree Strapping Systems	3289 JB Deschamps		Lachine	PQ	H8T 5E4	CANADA
FP Inc.	Seaton	356 Apple Creek Blvd		Markham	ON	L3R 9X7	CANADA
FP Inc.	CadCam System Ltd.	Suite 290, Frederick Square.		Frederton	NB	E3B 6Z3	CANADA
FP Inc.	Maloney Electric	351 Leading road	77 Westmorland street	Toronto	ON	M9V 4B7	CANADA
FP Inc.	Gagnon Ornamental Works	763 Portage Road		Grand falls	NB	E3Z 1W3	CANADA
FP Inc.	Industrial Rubber Co.	PO box 938		Bathurst	NB	E2A 4T7	CANADA
FP Inc.	Instructor Aids Limited	55 Macdonald Ave	Burnside Industrial Park	Dartmouth	NB	E2A 4T7	CANADA
FP Inc.	Esso Petroleum Canada	195 Urquart Ave		Moncton	NB	E1C 9N1	CANADA
FP Inc.	Av Liquide Canada Inc.	280 John Street	PO box 989	Moncton	NB	E1C 9P2	CANADA
FP Inc.	Nalco Canada Co.	1055 Turman Street	PO box 5002	Burlington	ON	L7R EY9	CANADA
FP Inc.	Living Oil Marketing Limited	PO Box 1421		Saint John	NB	E2L 5E5	CANADA
FP Inc.	Athurs Machinery Ltd.	122 Dieppe boulevard		Dieppe	NB	E1A 6R8	CANADA
FP Inc.	Acton Industrial Services	626 Newcastle Blvd		Miramichi	NB	E1V 2L3	CANADA
FP Inc.	CB Richard Ellis	20N Marlagie Road, Suite 100		Schramburg	IL	60173	USA
FP Inc.	Ernst & Young	PO Box 251, Ernst & Young Tower		Toronto	ON	M5K 1J7	CANADA
FP Inc.	Pension Plan for NB Salaried Employees of Fraser Papers Inc.	Fraser Papers Inc. c/o Pension Administrator	Toronto-Dominion Centre	Toronto	ON	M5J 2T3	CANADA
FP Inc.	Pension Plan for NB Hourly Employees of Fraser Papers Inc.	Fraser Papers Inc. c/o Pension Administrator	181 Bay Street, Suite 200	Toronto	ON	M5J 2T3	CANADA
FP Inc.	Fraser Papers Inc. Defined Contribution Plan	Fraser Papers Inc. c/o Pension Administrator	181 Bay Street, Suite 200	Toronto	ON	M5J 2T3	CANADA
FP Inc.	Fraser Papers Inc. Supplemental Employee Retirement Plan	Fraser Papers Inc. c/o Pension Administrator	181 Bay Street, Suite 200	Toronto	ON	M5J 2T3	CANADA
FP Inc.	Régime de retraite des salariés de Papiers Fraser Inc., Pâtes Thurso	Fraser Papers Inc. c/o Jocelyne D'aoust	451 Victoria Street	Thurso	QC	J0X 3B0	CANADA
FP Inc.	Régime de retraite des syndiqués de Papiers Fraser Inc., Pâtes Thurso	Fraser Papers Inc. c/o Jocelyne D'aoust	451 Victoria Street	Thurso	QC	J0X 3B0	CANADA
FP Inc.	DOT Blackhawk Center LLC	c/o DOT Industrial Trust, Inc.	518-17th Street, 7th Floor	Denver	CO	80202	USA
FP Inc.	Cobalt Industrial REIT II	5605 MacArthur Blvd	Suite 350	Irving	TX	75038	USA
FP Inc.	Sims Recycling Solutions Inc	1600 Harvester		West Chicago	IL	60185	USA

Debtor	VENDOR NAME	ADDR #1	ADDR #2	CITY	PRST	POSTAL/ZIP	COUNTRY
FP Inc.	CIT Business Credit Canada Inc	207 Queens Quay	Suite 700	Toronto	ON	M5J 1A7	CANADA
FP Inc.	Brookfield Asset Management	181 Bay Street	Suite 300	Toronto	ON	M5J 2T3	CANADA
FP Inc.	Minister of Business New Brunswick	P.O. Box 6000	Centennial Building	Federation	NB	E3B 5H1	CANADA
FP Inc.	Canadian Imperial Bank of Canada Inc	Brookfield Place, 161 Bay Street	7th Floor	Toronto	ON	M5J 2S8	CANADA
FPS Canada	CIT Business Credit Canada Inc	207 Queens Quay	Suite 700	Toronto	ON	M5J 1A7	CANADA
FPS Canada	Brookfield Asset Management	181 Bay Street	Suite 300	Toronto	ON	M5J 2T3	CANADA
FP Holdings	CIT Business Credit Canada Inc	207 Queens Quay	Suite 700	Toronto	ON	M5J 1A7	CANADA
FP Holdings	Brookfield Asset Management	181 Bay Street	Suite 300	Toronto	ON	M5J 2T3	CANADA
FT Ltd.	ASHLAND AUTO SUPPLY	6 MAIN ST.		ASHLAND	ME	04732	USA
FT Ltd.	AAVVA FINANCIAL SERVICES	P.O. BOX 93000		CHICAGO	IL	60673-3000	USA
FT Ltd.	DAIGLE OIL CO.	P.O. BOX 640		ASHLAND	ME	04732	USA
FT Ltd.	DEAD RIVER COMPANY	114 MAIN ST.		ASHLAND	ME	04732	USA
FT Ltd.	EXXON-MOBIL OIL CORP.	PO BOX 101537		ATLANTA	GA	30392-1537	USA
FT Ltd.	FAIRPOINT COMMUNICATIONS INC.	P.O. BOX 1939		PORTLAND	ME	04104-5010	USA
FT Ltd.	HARTT TRANSP. SYSTEMS INC.	PO BOX 1385		BANGOR	ME	04402	USA
FT Ltd.	LIVINGSTON INTERNATIONAL INC.	PO BOX 950		BUFFALO	NY	14213	USA
FT Ltd.	MAINE PUBLIC SERVICE CO.	P.O. DRAWER 1209		PRESQUE ISLE	ME	04769	USA
FT Ltd.	MONTREAL MAINE & ATLANTIC	15 IRON ROAD		HERMON	ME	04401	USA
FT Ltd.	P&G MANAGEMENT CO INC	PO BOX 637		BANGOR	ME	04402	USA
FT Ltd.	PITNEY BOWES PURCHASE POWER	PO BOX 856042		LOUISVILLE	KY	40285-6042	USA
FT Ltd.	PRC INDUSTRIAL SUPPLY INC.	P.O. BOX 227		PORTLAND	ME	04112	USA
FT Ltd.	SARGENT TRUCKING INC.	PO BOX 600		MASS HILL	ME	04758	USA
FT Ltd.	ASHLAND FOOD MART	P.O. BOX 336		ASHLAND	ME	04732	USA
FT Ltd.	ASHLAND 1 STOP	PO BOX 290		ASHLAND	ME	04732	USA
FT Ltd.	ATLANTIC TRACTORS & EQUIPMENT	PO BOX 953		DARTMOUTH	NS	B2Y 3Z6	CANADA
FT Ltd.	DATAMATCH CORPORATION	271 MILL RD. OLURUM OFF PK		CHELMFORD	MA	01824	USA
FT Ltd.	KBW-MEDICAL DISB ACCT	PO BOX 458		ASHLAND	ME	04732	USA
FT Ltd.	KEY BANK-ASHLAND	P.O. BOX 458		ASHLAND	ME	04732	USA
FT Ltd.	LANE CONVEYORS & DRIVES INC.	ONE INDUSTRIAL PLAZA		ASHLAND	ME	04732	USA
FT Ltd.	NORTHERLAND OFFICE PRODUCTS	51 NORTH ST.		ASHLAND	ME	04732	USA
FT Ltd.	NORTHERN RADIOLOGICAL ASSOC.	49 SECOND ST.		ASHLAND	ME	04732	USA
FT Ltd.	OFFICENAX INC.	75 REMITTANCE DR #2698		BREWER	ME	04412	USA
FT Ltd.	P & E DISTRIBUTORS INC.	96 STATE ST.		PRESQUE ISLE	ME	04769	USA
FT Ltd.	PAT VILLANCOURT	100 MAIN ST.	SUITE 101	CHICAGO	IL	60675-2698	USA
FT Ltd.	WINDWARD PETROLEUM INC.	PO BOX 31310		CHICAGO	IL	60675-2698	USA
FT Ltd.	Pension Plan for Eligible Employees of Fraser Papers Limited	Fraser Papers Limited c/o Bernard LeBlanc	82 Bridge Ave	WAN BUREN	ME	04785	USA
FT Ltd.	Fraser Papers Limited 401(k) Retirement Savings Plan	Fraser Papers Limited c/o Bernard LeBlanc	82 Bridge Ave	WAN BUREN	ME	04785	USA
FT Ltd.	Fraser Papers Limited Madawaska Hourly 401(k) Plan	Fraser Papers Limited c/o Bernard LeBlanc	82 Bridge Ave	WAN BUREN	ME	04785	USA
FT Ltd.	Fraser Papers Limited Supplemental Executive Retirement Plan - Top-Up	Fraser Papers Limited c/o Bernard LeBlanc	82 Bridge Ave	WAN BUREN	ME	04785	USA
FT Ltd.	Fraser Papers Limited Supplemental Executive Retirement Plan - Mid-Career	Fraser Papers Limited c/o Bernard LeBlanc	82 Bridge Ave	WAN BUREN	ME	04785	USA
FT Ltd.	Fraser Papers Limited Deferred Compensation Plan	Fraser Papers Limited c/o Bernard LeBlanc	82 Bridge Ave	WAN BUREN	ME	04785	USA
FT Ltd.	Fidelity Investments - Institutional Operations Co Inc.	PO Box 73307		CHICAGO	IL	73307	USA
FT Ltd.	Minnesota Mutual Life Ins. Co.	Group Department	400 Robert Street North	St Paul	MN	55101-2088	USA
FT Ltd.	Sun Life Financial	PO Box 7247, Scot 381		Philadelphia	PA	19170	USA
FT Ltd.	Sun Life Assurance Company of Canada	Unit Q, Group Retirement Serv.	225 King Street, West, 14th Floor	Caroli Stream	ON	M9V 3C5	CANADA
FT Ltd.	Altron Control Solutions	400 Amherst St., Suite 201		Nashua	NH	03063	USA
FT Ltd.	Catalpillar Financial Services Corp.	c/o The Corporation Trust Corp.	1209 Orange Street	Wilmington	DE	19801	USA
FT Ltd.	Brookfield Asset Management	207 Queens Quay	Suite 300	Toronto	ON	M5J 1A7	CANADA
FT Ltd.	CIBA SPECIALTY CHEMICALS CORP.	181 Bay Street	P.O. BOX 7247-7318	PHILADELPHIA	PA	M5J 2T3	CANADA
FT Ltd.	MCKENZIE TANK LINES, INC.	PO BOX 1200		TALLAHASSEE	FL	19170-7318	USA
FT Ltd.	GAC CHEMICAL CORPORATION	P.O. BOX 436		SEASPORT	ME	32302-1200	CAN
FT Ltd.	OMNOVA SOLUTIONS INC.	P.O. BOX 905162		CHARLOTTE	GA	04974-0436	USA
FT Ltd.	CANFOR PULP & PAPER LTD	BENTALL 5	1500-550 BURRARD STREET	VANCOUVER	BC	28290-5162	USA
FT Ltd.	QUALITY CARRIERS, INC.	P.O. BOX 18648		CHICAGO	GA	60674-4910	CANADA
FT Ltd.	WASTE MANAGEMENT OF MAINE INC	P.O. BOX 0868		PHILADELPHIA	MD	19101-3648	USA
FT Ltd.	OMYA-	3618 COLLECTION CENTER DRIVE		BUFFALO	NY	14240-0668	USA
FT Ltd.	CLARIANT CORPORATION	680, ROUTE 143		CHICAGO	IL	60683	USA
FT Ltd.	BESSETTE & BOUDREAU INC.	P.O. BOX 74593	BR. 0030	WINDSOR	QC	J1S 2X2	CANADA
FT Ltd.	HACROS CHEMICALS INC.	20 A HARMICH ROAD	P.O. BOX C	CHICAGO	MO	60680	USA
FT Ltd.	RECYCLE INC. EAST	23424 NETWORK PLACE		SOUTH PLAINFIELD	NJ	07080	USA
FT Ltd.	LOTS ELEVATOR COMPANY	P.O. BOX 73579		CHICAGO	IL	60673-1234	USA
FT Ltd.	GRAIN PROCESSING CORPORATION	PO BOX 9670		CHICAGO	IL	60673-1234	USA
FT Ltd.	ELDU PONT DE NIEMUS CO.	DEPT 0133	PO BOX 120133	CHICAGO	IA	60675-2670	USA
FT Ltd.	MAYCHEM INC.	556 INDUSTRIAL STREET		DALLAS	NJ	75312-0001	USA
FT Ltd.	BASE CATALYSTS LLC	P.O. BOX 100873		PETIT-ROCHER	NB	EBJ 1T2	CANADA
FT Ltd.	CASCADE ALBURN FIBER INC	DEPT 28000 P.O. BOX 67000		ATLANTA	GA	30364-0873	USA
FT Ltd.	ARCHER DANIELS MIDLAND CO. CORN PROCESSING DIVISION		PO BOX 92572	DETROIT	MI	48267-2800	USA
FT Ltd.	STR PULP US INC. ATTN: GHSILANE GAGNON		4000 CHEMIN ST-EUSEBE	CHICAGO	IL	60675-2572	USA
FT Ltd.	OLIN CORP. CHLOR ALKALI T46016			ST-HELICIN	QC	G8K 2B6	CANADA
FT Ltd.	UNIVAR USA INC	P.O. BOX 46016 POSTAL STATION A		TORONTO	ON	M5W 4Y9	CANADA
FT Ltd.	BUCHANAN SALES INC	P.O. BOX 10010		CHICAGO	IL	60693	USA
FT Ltd.	MOUSON COMPANIES	C/O PNC BANK, LOCKBOX # 771949	160 HANSEN COURT - SUITE 105	WOODDALE	IL	60191	CAN
FT Ltd.		PO BOX 14010		LEWISTON	MA	02423-6537	CAN
FT Ltd.		PO BOX 1450		SPRINGFIELD	ME	01101-1450	USA

Debtor	VENDOR NAME	ADDR #1	ADDR #2	CITY	PRST	POSTAL/ZIP	COUNTRY
FP Ltd.	POTTER'S TRANSPORTATION INC	P.O. BOX 877		BANGOR	ME	04402-0877	USA
FP Ltd.	ED PELL LETTER & SONS	P.O. BOX 475		MADAWASKA	ME	04756	USA
FP Ltd.	HOMANS ASSOCIATES INC	BOX 3311		BOSTON	MA	022413311	USA
FP Ltd.	KADANT AES-	P.O. BOX 751504		CHARLOTTE	NC	28275	USA
FP Ltd.	ALBANY INTERNATIONAL CORP.	US FORMING		CHARLOTTE	NC	28275	USA
FP Ltd.	ARTHUR H. GUTTARD	154 MAPLE STREET		MADAWASKA	ME	04756	USA
FP Ltd.	ALBERT FARMS, INC.	666 MAIN STREET		MADAWASKA	ME	04756	USA
FP Ltd.	FISHER INTERNATIONAL, INC	50 WATER STREET		SOUTH NORWALK	CT	06854	USA
FP Ltd.	ATLANTIC PUMP & ENG INC.	51 EAGLE DRIVE		SANFORD	ME	04073	USA
FP Ltd.	INDUSTRIAL PUMP SERVICES	ONE POST OFFICE SQUARE		WATERVILLE	ME	04901	USA
FP Ltd.	AKO NOBEL SURFACE CHEMISTRY	P.O. BOX 905361		CHARLOTTE	NC	28290-5361	USA
FP Ltd.	CERIDIAN EMPLOYER SERVICES	P.O. BOX 10989		NEWARK	NJ	07190-0989	USA
FP Ltd.	ANALYTICS CORP	P.O. BOX 25249		RICHMOND	MD	23260	USA
FP Ltd.	AMERICAN ARBITRATION ASSOC.	ONE CENTER PLAZA		BOSTON	NY	02108	USA
FP Ltd.	WAREHOUSE SPECIALISTS, INC	DEPARTMENT 59755		MILWAUKEE	TX	532590755	USA
FP Ltd.	HONEYWELL INDUSTRY SOLUTIONS			DALLAS	MA	75284-8324	USA
FP Ltd.	MOTION INDUSTRIES INC			BOSTON	TX	75284-8324	USA
FP Ltd.	SONOCO PRODUCTS CO.	PO BOX 414444		CHICAGO	GA	60653-1218	USA
FP Ltd.	AVTRON	P.O. BOX 91218		CHICAGO	OH	44194-4098	USA
FP Ltd.	ROGER AVOTTE	41 MAIN STREET		MADAWASKA	ME	04756	USA
FP Ltd.	BIT AMERICAS INC	2269 NETWORK PLAGE		CHICAGO	IL	60673-1224	USA
FP Ltd.	AMERICAN STEEL & ALUMINUM CORP	P.O. BOX 74098		BOSTON	MA	02241-3096	USA
FP Ltd.	BALDWIN INTERNATIONAL	P.O. BOX 3096-		SOLOIN	OH	44139	USA
FP Ltd.	CH ROBINSON WIDEWIDE, INC	30403 BRUCE INDUSTRIAL PARKWAY		MINNEAPOLIS	MA	55480-9121	USA
FP Ltd.	MAC EQUIPMENT INC	P.O. BOX 9121		CHICAGO	TX	60694-6800	USA
FP Ltd.	CON-WAY TRANSPORTATION SERVICE	36804 TREASURY CENTER		PORTLAND	OR	972085160	USA
FP Ltd.	TREASURER, STATE OF MAINE, PROPANE AND NATURAL GAS BOARD	DBA CON-WAY CENTRAL EXPRESS		AUGUSTA	ME	04233	USA
FP Ltd.	EXXONMOBIL OIL CORPORATION			PHILADELPHIA	PA	19178 0120	USA
FP Ltd.	L J B FLUMING & HEATING	P.O. BOX 8500-K120		MADAWASKA	ME	04756	USA
FP Ltd.	ITW SHIPPERS PRODUCTS CO	441 MAIN ST., SUITE 101		CHICAGO	IL	60694-1884	USA
FP Ltd.	J J ROLCHARD INC.	P.O. BOX 71884		IVAN BURDEN	ME	04785	USA
FP Ltd.	SD MYERS	HC 63 CTR PLANTATION		TALMADGE	OH	44183-0343	USA
FP Ltd.	LITTLE RIVER TRANSPORT, INC.	8 LAVERTURD.		ST. DAVID	ME	04773	USA
FP Ltd.	WILCOXON RESEARCH LOCKBOX	C/O FIRST NATIONAL BANK		BALTIMORE	MD	21284-4353	USA
FP Ltd.	PG ARCHITECTURAL FINISHES	P.O. BOX 360585		PITTSBURGH	PA	15216-885	USA
FP Ltd.	EDLON INC-	P.O. BOX 713011		COLUMBUS	OH	43271-3011	USA
FP Ltd.	NORTHEAST PAPER SERVICES, LLC	10 PARKWAY DRIVE, BLD 16		SCARBOROUGH	ME	04074	USA
FP Ltd.	PROFLOW INC	P.O. BOX 748		NORTH HAVEN	CT	06473-0748	USA
FP Ltd.	NORMAN CYR JR	P.O. BOX 204		FRENCHVILLE	ME	04745	USA
FP Ltd.	MSC INDUSTRIAL SUPPLY CO.	DEPT. CH 0075		PALATINE	IL	60055-0075	USA
FP Ltd.	CN FREIGHT	CP 11777		MONTREAL	QC	H3C 0A7	CANADA
FP Ltd.	WORTH FABRICS	P.O. BOX 751394		CHARLOTTE	NC	28275	USA
FP Ltd.	HOPE HEALTH/HAC	350 EAST MICHIGAN AVE		KALAMAZOO	MI	49007-3851	USA
FP Ltd.	PAUL HASTINGS JANOFSKY/WALKER	515 SOUTH FLOWER STREET		LOS ANGELES	CA	90071	USA
FP Ltd.	TOWNERS PERRIN	P.O. BOX 8500 S-6110		PHILADELPHIA	PA	19178	USA
FP Ltd.	LEWIS C. HOWARD	760 EAST VINE STREET		KALAMAZOO	MI	49001	USA
FP Ltd.	CASCADE SONOCO	KINGSLEY FALLS DIV.		KINGSLEY FALLS	QC	J0K 1B0	CANADA
FP Ltd.	HACH COMPANY	2207 COLLECTIONS CENTER DR.		CHICAGO	IL	60693	USA
FP Ltd.	CENTRAL NATIONAL-GOTTESMAN INC	THREE MANHATTANVILLE ROAD		PURCHASE	NY	10577-2110	USA
FP Ltd.	G & V USA INC.	DEPT 233901		DETROIT	GA	48261-2939	USA
FP Ltd.	CANON COMMUNICATIONS LLC	PO BOX 511322		LOS ANGELES	CA	90051-7877	USA
FP Ltd.	R.F. CHAMBERLAND	P.O. BOX 188		ST AGATHA	ME	04772	USA
FP Ltd.	WHEELER CLINIC, INC.	74 EAST STREET		PLAINVILLE	CT	06062	USA
FP Ltd.	TREASURER, STATE OF MAINE	DEPT. OF AGRICULTURE FOOD & RURAL RESOURCES		AUGUSTA	ME	04333-0028	USA
FP Ltd.	EVERGREEN TRADING LLC	PO BOX 539		MADAWASKA	ME	04756	USA
FP Ltd.	LUNIE INC.			WALKEGAN	IL	60086	USA
FP Ltd.	PARKER HANINEN CORPORATION	FLTRATION AND SEPARATION DIV.		CHICAGO	IL	60693	USA
FP Ltd.	NEW ENGLAND TRANE	P.O. BOX 406469		ATLANTA	MA	30284-6469	USA
FP Ltd.	BUTLER BROS	2001 LISBON STREET		LEWISTON	ME	04243-1375	USA
FP Ltd.	VALLANCOURT TRANSPORT	135 MONROE STREET		IVAN BURDEN	ME	04785	USA
FP Ltd.	IFM EJECTOR, INC.	P.O. BOX 8538-307		PHILADELPHIA	PA	19171-0307	USA
FP Ltd.	MOLWOOD PRODUCTS COMPANY	POST OFFICE BOX 91218		CHICAGO	IL	60693-1218	USA
FP Ltd.	ROCKWELL AUTOMATION	P.O. BOX 371125M		PITTSBURGH	PA	15251	USA
FP Ltd.	APPLIED INDUSTRIAL TECHNOLOGY	22510 NETWORK PL		CHICAGO	IL	60673-1225	USA
FP Ltd.	HYSTER NEW ENGLAND INC	P.O. BOX 845927		BOSTON	MA	02284-5927	USA
FP Ltd.	JOHN A RANICOURT	56 FRASER AVENUE		EDMUNDSTON	NB	E3V 2B5	CANADA
FP Ltd.	CREATIVE PRINT SERVICES	P.O. BOX 1239		BANGOR	ME	04402-1239	USA
FP Ltd.	TOTAL QUALITY WAREHOUSE	1101 STEVENS AVE		EFFINGHAM	IL	62401	USA
FP Ltd.	METSO PAPER USA-STATELINE DIV	WACHOVIA BANK REMITTANCE BANK ACCT# 2073900144684		CHARLOTTE	NC	28275	USA
FP Ltd.	WEST BROTHERS TRANSEFER & STRG	P.O. BOX 21079		DURHAM	NC	E7A 8H3	CANADA
FP Ltd.	NUPORUS MARKETING INC	30 EUGENIA ST., SUITE A		DIPEPE	NB	10087-129	USA
FP Ltd.	IRON MOUNTAIN OFFSITE	DATA PROTECTION		NEW YORK	TX	04730	USA
FP Ltd.	HOGAN TIRE INC	135 BANGOR STREET		HOUTON	ME	04730	USA
FP Ltd.	QUEST DIAGNOSTICS	PO BOX 740709		ATLANTA	GA	30374-0709	USA
FP Ltd.	THOMPSON HINE LLP	3900 KEY CENTER		CLEVELAND	OH	44114-1291	USA
FP Ltd.	INDUSTRIAL CONTROLS	DISTRIBUTORS, LLC		PHILADELPHIA	PA	19182-7058	USA

Debtor	VENDOR NAME	ADDR #1	ADDR #2	CITY	PRST	POSTAL/ZIP	COUNTRY
FP Ltd.	FORESTWEB, INC	1801 AVENUE OF THE STARS	SUITE 520	LOS ANGELES	CA	90067	USA
FP Ltd.	KEYSTONE LEARNING SYSTEMS	P.O. BOX 790364		ST. LOUIS	MO	63179-0364	USA
FP Ltd.	TRANE COMPANY	P.O. BOX 406469		ATLANTA	GA	30384-0469	USA
FP Ltd.	SIMPLEXGRINELL	DEPT CH 10320		PALATINE	IL	60055-0320	USA
FP Ltd.	REMCOB CONTROLS INC	21 SULLIVAN PARKWAY		FORT EDWARD	NY	12828	USA
FP Ltd.	ACADIAN SPRING	466 NORTH PERLEY BROOK ROAD		FORT KENT	ME	04743	USA
FP Ltd.	INDUSTRIAL PACKING INC	P.O. BOX N - 413 RIVER ROAD		BUCKSPORT	ME	04416-1214	USA
FP Ltd.	CENTRAL BUILDING SUPPLIES	620 MAIN STREET		MADAWASKA	ME	04756	USA
FP Ltd.	AROOSTOOK TECHNOLOGIES INC	4 AIRPORT DRIVE		PRESCUE ISLE	ME	04769	USA
FP Ltd.	DEAD RIVER COMPANY	131 MAIN STREET		MADAWASKA	ME	04756	USA
FP Ltd.	HORST SPRENGER GMBH	PENOSWEDE 47		MOERS	ME	47441	Germany
FP Ltd.	AROOSTOOK MENTAL HEALTH CENTER	P.O. BOX 1018-		CARIBOU	ME	04736	USA
FP Ltd.	FASTENAL COMPANY	PO BOX 1286		WINONA	MN	55987-1286	USA
FP Ltd.	NEW ENGLAND CONTROLS	9 OXFORD ROAD		MANSFIELD	MA	02048-0446	USA
FP Ltd.	JOSEPH L. FRENI III	18 SUTHERLAND DRIVE		HUDSON	OH	03051	USA
FP Ltd.	US PLASTIC CORP	1390 NEUBRECHT RD		LEWISTON	ME	458013196	USA
FP Ltd.	MORRISSEY ENTERPRISES	DBA MORRISSEY ENVIRONMENTAL		EAST BOOTHBAY	ME	04241-1568	USA
FP Ltd.	SULLIVAN ASSOCIATES	29 LINCOLN STREET		GREEN BAY	WI	54307-0297	USA
FP Ltd.	ESSO INC	1991 LARSEN ROAD		TOBSONTO	ON	M1L 2B8	CANADA
FP Ltd.	PASLEY PRODUCTS OF CANADA INC	40 UPTON ROAD-		PRESCUE ISLE	ME	04769-1209	USA
FP Ltd.	MAINE PUBLIC SERVICE CO.	P.O. BOX 1209		AUBURN	ME	04211-1508	USA
FP Ltd.	AC ELECTRIC CORP	P.O. BOX 1608		BANGOR	ME	04401-0927	USA
FP Ltd.	N H BRAGG & SONS	P.O. BOX 927		BANGOR	ME	04736	USA
FP Ltd.	DAVIS CLOTHING AND FOOTWEAR	381 MAIN STREET, SUITE 101		MADAWASKA	ME	04736-0135	USA
FP Ltd.	BLUE OX TECHNOLOGIES LTD.	ATTN: CHRIS YORK		CARIBOU	ME	04756	USA
FP Ltd.	DAIGLE OIL COMPANY	341 MAIN STREET		MADAWASKA	ME	04756	USA
FP Ltd.	DAIGLE'S FURNITURE	AND APPLIANCE		MADAWASKA	ME	04756	USA
FP Ltd.	EAST SHORE WIRE ROPE	AND RIGGING INC.		EAST HAVEN	CT	06512-2344	USA
FP Ltd.	WILLIAM KENYON & SONS INC	90 ETHEL ROAD WEST		PISCATAWAY	NJ	08854-5929	USA
FP Ltd.	PRC INDUSTRIAL SUPPLY, INC	21 WEST COMMERCIAL STREET		PORTLAND	ME	04112-0227	USA
FP Ltd.	THOMAS SCIENTIFIC	ACCT #19-2067		SWEDENSBORO	ME	08085	USA
FP Ltd.	DELBIN & COMPANY	5136 FAGI E WAY		CHICAGO	IL	606761051	USA
FP Ltd.	MOHLIN & COMPANY	146 MAIN STREET SUITE 300		SACO	ME	04072	USA
FP Ltd.	D.L. THURROTT AIR PRODUCTS	DIV OF THE CHISHOLM CORP.		DETROIT	RI	48267-3817	USA
FP Ltd.	S. PARADIS & SON GARAGE	ENGINE MACHINE SHOP, AUTO PARTS & SUPPLIES		FRENCHVILLE	ME	04745	USA
FP Ltd.	HELVING CARBON PRODUCTS INC	8900 W. TOWER AVENUE BOX 240180		MILWAUKEE	WI	53224-9008	USA
FP Ltd.	MODERN PEST SERVICES	100 PLEASANT STREET		BANGOR	ME	04011	USA
FP Ltd.	DRAGON PRODUCTS CO.	P.O. BOX 601801		CHARLOTTE	ME	28260-1801	USA
FP Ltd.	A.W. CHESTERTON CO	P.O. BOX 3351		BOSTON	MA	02241	USA
FP Ltd.	ALLAGASH VALVE & CONTROL S. INC	400 US ROUTE 1		FALMOUTH	ME	04105	USA
FP Ltd.	K-MART	389 MAIN ST.		MADAWASKA	ME	04756	USA
FP Ltd.	KADANT JOHNSON INC	22671 NETWORK PLACE		CHICAGO	IL	60673-1226	USA
FP Ltd.	M.L. GATEWOOD CO	6100 N.E. CAMPUS COURT		HILLSBORO	OR	97124	USA
FP Ltd.	GARDNER DENVER NASH, LLC	P.O. BOX 992453		ST. LOUIS	MO	63195	USA
FP Ltd.	DAIGLE & HIGHTON INC	P.O. BOX 191		FORT KENT	ME	04743	USA
FP Ltd.	HARGROVE CHEMICALS INC.	P.O. BOX 74563		CHICAGO	MO	60690	USA
FP Ltd.	BANGOR DAILY NEWS	P.O. BOX 1329		BANGOR	ME	04402-1329	USA
FP Ltd.	GEIM MACHINE CO INC	405 MAIN STREET		VAN BUREN	ME	04756	USA
FP Ltd.	GARY'S UPHOLSTERY	65 MAIN STREET		MADAWASKA	ME	04756	USA
FP Ltd.	FULTON SYSTEMS INC	5875 PEACHTREE INDUSTRIAL BLVD		NORCROSS	GA	30092-3401	USA
FP Ltd.	DOUGLAS BARWICK INC	599 CURE BOVIN		BOESBRAND	PO	376246	CANADA
FP Ltd.	JOSEPH V. BARRESI, O.D. PA	12 WEST MAIN STREET		FORT KENT	ME	04743-1205	USA
FP Ltd.	DISTRIBUTOR CORPORATION	787 EASTERN AVE		MAIDEN, MA	MA	02148	USA
FP Ltd.	LYNOX WELDING SUPPLY	46 INDUSTRIAL STREET		PRESCUE ISLE	ME	04769	USA
FP Ltd.	P&E DISTRIBUTORS INC	96 STATE STREET		VAN BUREN	ME	04785	USA
FP Ltd.	PELETER SEWER	TELEVISION SYSTEM		FRENCHVILLE	ME	04745	USA
FP Ltd.	NOSSE CO	2500 PARK CENTRAL BLVD.		DECATUR	GA	30035	USA
FP Ltd.	PACIFICHOE SAW & KNIFE CO	P.O. BOX 82165		PORTLAND	OR	97282	USA
FP Ltd.	NORTHERN COMPUTERS, INC	288 MAIN STREET		MADAWASKA	ME	04736	USA
FP Ltd.	DIVERSIFIED PUMP AND COMPRESSOR INC.	102 TIDE MILL ROAD UNIT #6		HAUNTON	MA	03842	USA
FP Ltd.	MILLINOCKET FABRICATION AND MACHINE CO	432 KATAHDIN AVE.		MILLINOCKET	ME	044620120	USA
FP Ltd.	WILL S. MOTOR MARI	632 MAIN ST		MADAWASKA	ME	04756	USA
FP Ltd.	POMCO, LLC	4411-27 WHITAKER AVENUE		PILLSBURY	PA	19120-4698	USA
FP Ltd.	SOMATEX INC.	P.O. BOX 487		PITTSFIELD	ME	04567	USA
FP Ltd.	SHOES TO BOOT	258 WEST MAIN STREET		FORT KENT	ME	04743	USA
FP Ltd.	ST JOHN VALLEY TIMES	P.O. BOX 419		MADAWASKA	ME	04756	USA
FP Ltd.	SEVIER AND MAHER ENGINEERS INC	P.O. BOX 864		CLIMBERLAND CENTER	ME	04021	USA
FP Ltd.	BOLTON-EMERSON AMERICAS INC.	P.O. BOX 569		LAWRENCE	MA	01842	USA
FP Ltd.	TOWN OF MADAWASKA	328 ST. THOMAS ST., SUITE 101		MADAWASKA	ME	04736	USA
FP Ltd.	MAYON CORPORATION	15188 COLLECTION CENTER DRIVE		MADAWASKA	ME	04756	USA
FP Ltd.	GLAY FIRE EQUIPMENT	ELM STREET		MOERS	ME	47441	Germany
FP Ltd.	MECAIRI INC	110 RUE ROTTERDAM		CARIBOU	ME	04736	USA
FP Ltd.	FULCRUM POWER PRODUCTS INC	302 TURNPIKE ROAD		WINONA	MN	55987-1286	USA
FP Ltd.	BEKAERT NCD INC	1000 COBB PLACE BLD.		MANSFIELD	MA	02048-0446	USA
FP Ltd.	MILLASSET SERVICES	OTSOGO SERVICE CENTER		HUDSON	OH	03051	USA
FP Ltd.	EMPLOYEE BENEFITS DESIGN, INC.	232 MAIN STREET SUITE 9		LEWISTON	ME	04241-1568	USA

Debtor	VENDOR NAME	ADDR #1	ADDR #2	CITY	PR/ST	POSTAL/ZIP	COUNTRY
FP Ltd.	NICHOLAS ENTERPRISE INC.	483 MAIN STREET		MADAWASKA	ME	04756	USA
FP Ltd.	LETTER ENGINEERING	1486 HIGH-LAND AVE		CHESHIRE	CT	06810	USA
FP Ltd.	PETER J SMITH	P.O. BOX 191		VAN BUREN	ME	04785	USA
FP Ltd.	REM SAFETY SUPPLY INC	WORK BOOT MOBILE SERVICE	30 INDUSTRIAL PLAZA DRIVE, P.O. BOX 3279	BREWER	ME	04412	USA
FP Ltd.	TRANSPORT SYSTEMS INC	170 MT AIRY ROAD		BASKING RIDGE	NJ	07920-0060	USA
FP Ltd.	IMERSYS	P.O. BOX 102078		ATLANTA	GA	30366-0078	USA
FP Ltd.	DEVINE MILLMET & BRANCH	PROFESSIONAL ASSOCIATION	111 AMHERST STREET BOX 719	WANGCHESTER	GA	03105	USA
FP Ltd.	TRASK-DECKROW MACHINERY INC.	95 MAIN STREET	P.O. BOX 10069	PORTLAND	ME	04104	USA
FP Ltd.	MONTVAL CORP	50 HUTCHERSON DRIVE		GORHAM	ME	04038	USA
FP Ltd.	MONTVAL MAINE & ATLANTIC	FALWAY LTD.	15 IRON ROAD	HERMON	ME	04401	USA
FP Ltd.	OSI SOFT INC	P.O. BOX 4586		HAYWARD	CA	94540-4586	USA
FP Ltd.	MACHINE SERVICE INC	P.O. BOX 10265	1000 ASHWAUBENON STREET	GREEN BAY	WI	54304	USA
FP Ltd.	SPILLERS	P.O. BOX 1638		LEWISTON	ME	04241-1638	USA
FP Ltd.	ENVIRONMENTAL RESOURCE	ASSOCIATES	6000 WEST 54TH AVENUE	ARVADA	CO	80002	USA
FP Ltd.	PROCESS CONTROL SOLUTIONS	P.O. BOX 1038	386 WEST MAIN STREET	NORTHBORO	MA	01532	USA
FP Ltd.	KELLER AND HECKMAN LLP	1001 G STREET, N.W.	SUITE 500 WEST	WASHINGTON	DC	20001	USA
FP Ltd.	DYSGARTS TRANSPORTATION INC.	P.O. BOX 1689		BANGOR	ME	04401	USA
FP Ltd.	BANCROFT BAG, INC.	P.O. BOX 35807		WEST MONROE	LA	71292	USA
FP Ltd.	AUGUST THOMSEN CORP	36 SEA CLIFF AVENUE		GLEN COVER	NY	11542	USA
FP Ltd.	MILLER STEPHENSON	CHEMICAL CO INC	P.O. BOX 990	DANBURY	CT	06813	USA
FP Ltd.	MOTIEUX ELECTRIQUES LAVAL LTE	445 ST-JEAN-BAPTISTE LOCAL 165		QUBEC	QC	G2E 5N7	CANADA
FP Ltd.	THE DATA GROUP OF COMPANIES	9195 TORBRAM ROAD		BRAMPTON	ON	L6S 6H2	CANADA
FP Ltd.	GARY FRENCH	MIDDLE ROAD	P.O. BOX 272	SKOWHEGAN	ME	04976	USA
FP Ltd.	BISSON TRANSPORTATION INC	P.O. BOX 1393		BRATTLEBORO	VT	05302-1393	USA
FP Ltd.	NELSON & WRIGHT	P.O. BOX 639		BAR MILLS	ME	04004	USA
FP Ltd.	COW DIRECT, LLC	P.O. BOX 15723		CHICAGO	IL	60675-5723	USA
FP Ltd.	MAINE SHIPPING & PACKAGING	460 RIVERSIDE STREET		PORTLAND	ME	04103-1069	USA
FP Ltd.	SMART MANAGEMENT GROUP, INC	1080 MONROE STREET		HOBOKEN	NJ	07030	USA
FP Ltd.	RADIO SHACK	MUSIC CENTER	325 MAIN STREET, SUITE 101	MADAWASKA	ME	04756	USA
FP Ltd.	PIECE ATMWOOD	ONE MONUMENT SQUARE		PORTLAND	ME	04101	USA
FP Ltd.	HTRC PAPER TECHNOLOGIES INC.	2424 KING QUEST SUITE 210		SHERBROOKE	QC	J1J-2E8	CANADA
FP Ltd.	POTOMAC ELECTRIC CORP	ONE WESTINGHOUSE PLAZA		BOSTON	MA	02136-2099	USA
FP Ltd.	NAUSET ENG'G & EQUIPMENT INC.	P.O. BOX 78	272 CHAUNCVY STREET	MANSHFIELD	MA	02048	USA
FP Ltd.	EMERSON PROCESS	MANAGEMENT ULTP	PO BOX 22737	CHICAGO	IN	60673-1737	USA
FP Ltd.	ESCO TECHNOLOGIES, INC	75 OCTOBER HILL ROAD	SUITE A	HOLLISTON	MA	01746	USA
FP Ltd.	INFAB REFRACATORIES INC	150 SUMMER STREET		LEWISTON	ME	04240	USA
FP Ltd.	SEALS UNLIMITED INC	2 EVERGREEN DRIVE		PORTLAND	ME	04103	USA
FP Ltd.	BIG UNV COATING SYSTEM AB	DEPT AT 952035		ATLANTA	GA	31192-2035	SWE
FP Ltd.	NORWOOD MANUFACTURING CO	224 EAST CHERY STREET		NEW CASTLE	PA	16102	USA
FP Ltd.	POTTLERS TRANSPORTATION INC.	P.O. BOX 877		BANGOR	ME	04402-0877	USA
FP Ltd.	CENTRAL MAINE TRANSPORT	DIV OF LYNCH LOGISTICS INC	PO BOX 753, 78 RICE STREET	BANGOR	ME	04402	USA
FP Ltd.	VOITH PAPER INC	DRAWER #436		MILWAUKEE	WI	53278-0426	USA
FP Ltd.	TALX LC EXPRESS	4076 PAYSHERE CIRCLE		CHICAGO	IL	60674	USA
FP Ltd.	JOHNSTONE SUPPLY	193 THATCHER STREET		BANGOR	ME	04401	USA
FP Ltd.	MOVENTAS INC	57-A PELHAM DRIVE CIRCLE		GREENVILLE	SC	29615	USA
FP Ltd.	FISHER SCIENTIFIC CO.	DEPT. 280960-001		BOSTON	MA	02241-3648	USA
FP Ltd.	BANGOR STEEL	123 DOWD ROAD	P.O. BOX 3648	BANGOR	ME	04402-1900	USA
FP Ltd.	MAIN INDUSTRIAL SALES LLC	PO BOX 119	561 TOWN HOUSE ROAD	LEVANT	ME	04456	USA
FP Ltd.	PAWLING CORPORATION	157 CHARLES COLMAN BLVD.		PAWLING	NY	12564-1188	USA
FP Ltd.	BURNS CASCADE	400 LEAVENWORTH AVENUE	PO BOX 1385	SYRACUSE	NY	13201-1385	USA
FP Ltd.	FRESHFIELDS BRUCKHAUS DERINGER LLP	701 PENNSYLVANIA AVENUE NW	SUITE 600	WASHINGTON	WA	20004	USA
FP Ltd.	ENHWEIDMANN INDUSTRIES INC	PO BOX 1375		WILLISTON	VT	05495-1375	USA
FP Ltd.	SPRINGFIELD CARTAGE	P.O. BOX 1253		DAYTON	OH	45401	USA
FP Ltd.	LABEL TECH	7505 BATH ROAD		MISSISSAUGA	ON	L4T 4C1	CANADA
FP Ltd.	GRAPHIC CONTROL S.L.L.C	PO BOX 1271		BUFFALO	OH	14240	USA
FP Ltd.	WESTER ENGINEERING CORP	P.O. BOX 1904	14 ENTERPRISE STREET	BUFFALO	ME	04241-1904	USA
FP Ltd.	COLDAVATER SEALS INC	1386 CHATTANOOCHE AVENUE		ATLANTA	GA	30318	USA
FP Ltd.	NATIONAL ELEMENT INC	7939 LOCHLIN DR.		BRIGHTON	MI	48116	USA
FP Ltd.	ABBOTTSHIELD INDUSTRIAL TRAINING	10157 S.W. BARBUR BOULEVARD,	SUITE 200-C	PORTLAND	OR	97219-5910	USA
FP Ltd.	A S T ENVIRONMENTAL INC	70 COMMERCIAL WAY		SPRINGBORO	OH	45066	USA
FP Ltd.	PORTLAND GLASS	HARMON AUTO GLASS	PO BOX 10700	PORTLAND	ME	04104	USA
FP Ltd.	MIDWEST WAREHOUSE & DIST.SYS	2600 INTERNATIONALE PKWY		WOODRIDGE	IL	60517	USA
FP Ltd.	UPSTATE LOGISTICS	& DISTRIBUTION LLC-	38 PLANTATION COURT	SPARTANBURG	SC	29302	USA
FP Ltd.	IRVING INDUSTRIAL SERVICES	29-1 ARLINGTON ROAD #6		WOUBURN	MA	01801	USA
FP Ltd.	CASCADES ENVIROPAC	541 RUE MEL CHERS		BERTHIERVILLE	QC	E17 2L3	CANADA
FP Ltd.	ENVIRHEM TECHNOLOGIES INC.	628 NEWCASTLE BLVD		MIRAMICHI	NB	2E28S-0147	USA
FP Ltd.	AES SEALS INC, NORTHEAST DIV	PO BOX 89047		CHARLOTTE	TN	38285-0147	USA
FP Ltd.	ONE COMMUNICATIONS	(CTC COMMUNICATIONS CORP.)	DEPT 284 PO BOX 800000	HARTFORD	CT	06180-0284	USA
FP Ltd.	UNIFIRST CORP.-	70 GODSOE ROAD		BANGOR	ME	04401	USA
FP Ltd.	GENERAL ELECTRIC	P.O. BOX 100275		ATLANTA	GA	30384	USA
FP Ltd.	STRAIGHT LINE BROKERAGE INC.	388 LAKE SHORE ROAD		ST. DAVID	ME	04773	USA
FP Ltd.	GILBERT M. RIOUX & FILS LTD.	855 ROUTE 108	P.O. BOX 7812	GRAND FALLS	NB	E3Z 3E8	CANADA
FP Ltd.	INTERGLATE PAPER SERVICES INC	3211 E.CAPITOL DRIVE		APPLETON	WI	54911	USA
FP Ltd.	GILMAN ELECTRICAL SUPPLY	CONSOL. ELECTRICAL DIST. INC.	P.O. BOX 98	NEWPORT	ME	04853	USA
FP Ltd.	X T L DISTRIBUTION INC	75 REDDALE BLVD.		ETOBICOKE	ON	M9W 1P1	CANADA
FP Ltd.	YARMOUTH LUMBER INC.	384 PORTLAND ROAD		GRAY	ME	04039	USA

Debtor	Vendor Name	ADDR #1	ADDR #2	CITY	PRST	POSTAL/ZIP	COUNTRY
FP Ltd.	POLAND SPRING NATURAL SPRING	WATER DIV OF NESTLE WATER NORTH AMERICA INC	PO BOX 866192	LOUISVILLE	AZ	40285-6192	USA
FP Ltd.	THEANO ELECTRON CORP.	P.O. BOX 712099		CINCINNATI	OH	45271-2099	USA
FP Ltd.	FABCO INC	P.O. BOX 485		WINTHROP	ME	04584-	USA
FP Ltd.	MICHAEL BEST & FRIEDRICH LLP	100 EAST WISCONSIN AVENUE	SUITE 3300	MILWAUKEE	WI	53202-4108	USA
FP Ltd.	I.W. GRAINGER INC.	DEPT-87756301		PALATINE	IL	600390001	USA
FP Ltd.	ANDRITZ INC.	P.O. BOX 930488		ATLANTA	GA	31193-0488	USA
FP Ltd.	INSTRUMENT DEPT INC	P.O. BOX 92505		ROCHESTER	NY	14692	USA
FP Ltd.	LEGACY TECHNOLOGY LLC	440 SAXON PLACE		CASTLE ROCK	CO	80708	USA
FP Ltd.	ESKO PACIFIC SALES LTD	3480 GARDNER COURT		BURNABY	BC	V5G 3K4	CANADA
FP Ltd.	CHUTE CHEMICAL CO	233 BOWARC ROAD		BANGOR	ME	04401	USA
FP Ltd.	MOORE MEDICAL LLC	PO BOX 99718		CHICAGO	IL	60696	USA
FP Ltd.	FLUKE ELECTRONICS	7272 COLLECTION CENTER DRIVE		CHICAGO	IL	60693	USA
FP Ltd.	DEWOLF, BOBERG & ASSOCIATES INC.	14292 COLLECTIONS CTR. DRIVE		CHICAGO	NS	60693	USA
FP Ltd.	DEJA VU LAB & TEST EQUIP. INC	25 HIRTLE COVE ROAD RR #2		MAHONIE BAY	NS	B0L 2E0	CANADA
FP Ltd.	COROTEC CO	2979 REMICO STREET S W		GRANDVILLE	MI	49418	USA
FP Ltd.	GILS LOCK & KEY	74 DIONNE ST.		MADAWASKA	ME	04756	USA
FP Ltd.	ENGON & ASSOCIATES INC	100 OLD WILSON BRIDGE ROAD		WORTHINGTON	OH	43085	USA
FP Ltd.	ENTREPOSAGE PI ASPAK INC	700 RUE DE DIJON		QUEBEC	QC	J3B 8G3	CANADA
FP Ltd.	HARIT TRANSPORTATION	SYSTEMS INC.	SUITE 115	SANIT JEAN SUR RICHELIEU	ME	04402	USA
FP Ltd.	HATES PUMP INC	66 OLD POWDER MILL RD	P.O. BOX 1385	BANGOR	ME	04402	USA
FP Ltd.	GELCO INFORMATION NETWORK	121 PARAMOUNT ROAD		CONCORD	MA	01742-6624	USA
FP Ltd.	HEBERT BROS.	COMMERCIAL AIR MI01	PO BOX 14114	WINNEPEG	MB	R2Z 2W6	CANADA
FP Ltd.	KATHERINE GARNEY LTD	779 MAIN ST.		MINNEAPOLIS	MN	55480-1414	USA
FP Ltd.	DETAIL DISTRIBUTION, INC.	207 ST IVES DRIVE		MADAWASKA	ME	04756	USA
FP Ltd.	J.M. HUBER CORPORATION	983 FAIR MEADOW ROAD		SEVERNA PARK	MD	21146	USA
FP Ltd.	CUSTOM THREADING SYSTEMS LLC	P.O. BOX 932221		MEMPHIS, TN	TN	38117-5409	USA
FP Ltd.	ALEXANDER ISLEY INC.	1230 GRUBB ROAD		ATLANTA	PA	31193-2221	USA
FP Ltd.	HILTI INC	9 BROOKSIDE PLACE		CHILLICOTHE	OH	45601	USA
FP Ltd.	HISCO PUMP INCORPORATED	PO BOX 633992	9080 SHELL ROAD	REDDING	CT	06896	USA
FP Ltd.	HORIZON SOLUTIONS CORP	P.O. BOX 382002		CINCINNATI	OH	45236-3992	USA
FP Ltd.	LANE CONVEYORS & DRIVES INC.	P.O. BOX 759		PITTSBURGH	PA	152508002	USA
FP Ltd.	PARSE-BERTHIAU LLC	15 INDUSTRIAL PLAZA	P.O. BOX 218	BLOOMFIELD	CT	06002	USA
FP Ltd.	CLARIANT CORPORATION	PO BOX 1912		PORTLAND	ME	041040739	USA
FP Ltd.	STANTEC CONSULTING LTD	3618 COLLECTION CENTER DRIVE		BREWER	VT	05302-1912	USA
FP Ltd.	FAIRPOINT COMMUNICATIONS INC.	P.O. BOX 11021	10160-112 STREET	CHICAGO	IL	60693	USA
FP Ltd.	CYBER FREIGHT SYSTEMS	20 CHURCH AVENUE, 2ND FLOOR		EMMONTON	ON	T9K 2L6	CANADA
FP Ltd.	MOUNTAIN MACHINE WORKS	2589 HOTEL ROAD		LEWISTON	ME	04243-9472	USA
FP Ltd.	ATLANTIC PACKAGING PRODUCTS	780 TAPSCOTT ROAD UNIT 1		ST. JOHN	ON	E2M 4P4	CANADA
FP Ltd.	J.M. SEARCH & COMPANY	1045 FIRST AVENUE	SUITE 110	AUBURN	ME	04210	USA
FP Ltd.	WEST RIVER CONVEYORS & MACHINERY CO.	8936 DISMAL RIVER ROAD		SCARBOROUGH	ON	M1X 1A3	CANADA
FP Ltd.	SHIPRESS INC.	2315 BEACH BLVD. SUITE 104		KING OF PRUSSIA	PA	19406	USA
FP Ltd.	TRANSPORT BOURASSA INC.	800 RUE DE DIJON		OAKWOOD	VA	24631	USA
FP Ltd.	STEEL SERVICE CENTER	1730 LISBON ROAD		JACKSONVILLE BEACH	FL	32250	USA
FP Ltd.	ENTREPOUT ROUTIER DOJANE INC	800 RUE DE DIJON		SANIT JEAN SUR RICHELIEU	QC	J3B 8G3	CANADA
FP Ltd.	TELEDYNE ISO INC	P.O. BOX 223135		LEWISTON	ME	04210	USA
FP Ltd.	BULLHORN SOUTH CAROLINA LLC.	P.O. BOX 933966		ST JEAN SUR RICHELIEU	QC	J3B 8G3	CANADA
FP Ltd.	I&C SYSTEM ENGINEERING	1 GIBSON ROAD		PITTSBURGH	GA	31193-3966	USA
FP Ltd.	ROYAL LEPAGE RELOCATION SERVICES INC.-	P.O. BOX 96820, C/O CIBC MAIN BRANCH	199 BAY STREET,	ATLANTA	ME	04074	USA
FP Ltd.	SPECIALTY LOGISTICS INC	VOGT WAREHOUSE	1440 W 8TH STREET	SCARBOROUGH	ON	M5L 1K1	CANADA
FP Ltd.	LUCIEN LANDRY	132 REED AVE.		TORONTO	OH	45203	USA
FP Ltd.	NHMG FINANCIAL SERVICES	P.O. BOX 95684 TREASURY CENTER		CINCINNATI	ME	04756	USA
FP Ltd.	VOGT WAREHOUSE	P.O. BOX 643749		MADAWASKA	IL	60694	USA
FP Ltd.	LEGACY AUTOMATION INC	1440 WEST 8TH STREET		CHICAGO	PA	15264-3749	USA
FP Ltd.	VISION SOLUTIONS,INC	DBA AECOM ENVIRONMENT	P.O. BOX 31863	PITTSBURGH	OH	45203	USA
FP Ltd.	JOHN J LERUE TRUCKING BROKER	DEPT CH 19317	206 FIRMEN ST. SUITE P	CINCINNATI	CT	06190-1863	USA
FP Ltd.	TELELINE CANADA	3200 FLIGHTLINE DR, STE 202		HARTFORD	WA	98550	USA
FP Ltd.	PRO SEARCH INC.	100 BATHURST DRIVE	UNIT 1	HOQUIAM	IL	60055-9317	USA
FP Ltd.	CHARLENE NICHOLS & ASSOCIATES	7628 MALLLOW ROAD		LAKELAND	FL	33811	USA
FP Ltd.	MAYBERRY ENGINEERING LTD.	PO BOX 7489	70 CENTER STREET	WATERLOO	ON	N2V 1V6	CANADA
FP Ltd.	JOHN OUELLETTE	LIC	5136 PHILIPSBURG-UNION RD	PORTLAND	NC	28411	USA
FP Ltd.	KOPPEERS	PO BOX 242		ENGLEWOOD	ME	04522	USA
FP Ltd.	PARIS TECHNOLOGIES	PO BOX 13438	21 AIRPORT AVE.	ROTHESAY	OH	E2E 512	CANADA
FP Ltd.	MATTHEW TOWNE	200 HYDE PARK		FRENCHVILLE	ME	04745	USA
FP Ltd.	JONES DAY	163 ESTES DRIVE		DOVERLAND	OH	44193	USA
FP Ltd.	LUZENAC AMERICA INC.	COLUMBUS OFFICE		DOYLESTOWN	PA	18902	USA
FP Ltd.	THE LEEN COMPANY	DEPT. 1779		ROCHESTER	OH	43216-5017	USA
FP Ltd.	LEGISQUE OFFICE SUPPLY INC.	P.O. BOX 845001	P.O. BOX 165017	DENVER	CO	80291-1779	USA
FP Ltd.	LOGISTICS MANAGEMENT SYSTEMS	P.O. BOX 538		BOSTON	MA	02284	USA
FP Ltd.	MADAWASKA AUTO PARTS-	77 LOGISTICS LANE		MADAWASKA	ME	04756	USA
FP Ltd.	MERCHANTS DISTRIBUTION SERVICE	116 MAIN STREET SUITE 101		HERMON	ME	04401	USA
FP Ltd.	MORIN FARMS INC.	P.O. BOX 555		MADAWASKA	ME	04756	USA
FP Ltd.		523 LAKESHORE ROAD		ALTOONA	IA	50009	USA
FP Ltd.				ST DAVID	ME	04773	USA

Debtor	VENDOR NAME	ADDR #1	ADDR #2	CITY	PRST	POSTAL/ZIP	COUNTRY
FP Ltd.	ONDEO NALCO CHEMICAL CO.	PO BOX 640863		PITTSBURGH	PA	15264-0863	USA
FP Ltd.	NATIONAL STARCH AND CHEMICAL CORPORATION	4925 PAYSHERE CIRCLE		CHICAGO	NC	60674	USA
FP Ltd.	OASIS ALIGNMENT SERVICES INC.	P.O. BOX 1111		BRATTLEBORO	MA	05302	USA
FP Ltd.	PEAK TECHNOLOGIES	P.O. BOX 8500 (S-4955)		PHILADELPHIA	NC	19178-4955	USA
FP Ltd.	DEINSE PIETTE	SR. FINANCIAL ANALYST	92 RUE LEBLOND	EDMUNSTON	NB	E3V 4L3	USA
FP Ltd.	MINTECH CANADA INC.	P.O. BOX 12555	SUCCURSALLE CENTRE-VILLE	MONTREAL	QC	H3C 6K1	USA
FP Ltd.	ROSSIGNOL TRANSPORT LTD	P.O. BOX 184		EDMUNSTON	NB	E3V 3K8	CANADA
FP Ltd.	BELLSMITHS CO	P.O. BOX 307		BIDDEFORD	ME	04005	USA
FP Ltd.	SPRAYING SYSTEM CO	P.O. BOX 95654		CHICAGO	IL	60694	USA
FP Ltd.	LS STARRETT COMPANY	14422 COLLECTIONS CENTER DRIVE		CHICAGO	NC	60693	USA
FP Ltd.	ED THAYER INC.	PO BOX 888		OXFORD	ME	042700858	USA
FP Ltd.	KADANT WEB SYSTEMS	P.O. BOX 100404		ATLANTA	IL	30384	USA
FP Ltd.	USI INC.	P.O. BOX 92		BRATTLEBORO	VT	05302-0092	USA
FP Ltd.	NATIONAL REFRIGERATION INC.	P.O. BOX 82-0100		PHILADELPHIA	PA	19182-0100	USA
FP Ltd.	MEISO AUTOMATION USA INC.	PO BOX 751736		CHARLOTTE	NC	28275	USA
FP Ltd.	VOITH SULZER PAPER TECHNOLOGY	DRAWER #436		MILWAUKEE	WI	53278-0436	USA
FP Ltd.	FW WEBB COMPANY	160 MIDDLESEX TURNPIKE		BEDFORD	MA	01720	USA
FP Ltd.	X.T.I. TRANSPORT INC.	75 REDDALE BLVD.		ETOBICOKE	ON	M9W 1P1	CANADA
FP Ltd.	JAN DRINGER INC.	P.O. BOX 1324		WILLISTON	VT	05495	USA
FP Ltd.	MCMASTER CARR SUPPLY CO.	P.O. BOX 7591		CHICAGO	IL	606807690	USA
FP Ltd.	NATIONAL FIRE PROTECTION ASSOC.	PO BOX 9889(NFA)		MANCHESTER	NH	03106-9889	USA
FP Ltd.	BESNER TRANSPORT 1712	354 ROUTE DU POINT		SAINT-NICOLAS	QC	G7A 2V3	CANADA
FP Ltd.	TRANSPORT GUILBAULT ATLANTIQUE INC.	435 FARADAY STREET		SAINT-HOY	QC	G1N 4G6	CANADA
FP Ltd.	CONTROL COMPONENTS INC.	DEPT 2544		LOS ANGELES	CA	90084-2544	USA
FP Ltd.	CHEMTAPE PERFORMANCE CHEMICALS US LLC	DEPT 78100 P.O. BOX 78000		DETROIT	MI	48278-0100	USA
FP Ltd.	HERCULES INC.	PO BOX 592575		ATLANTA	GA	31193-2575	USA
FP Ltd.	LABELMASTER	P.O. BOX 46402		CHICAGO	IL	606460402	USA
FP Ltd.	TRANSCAT	P.O. BOX 94151		CHICAGO	IL	60672-1236	USA
FP Ltd.	NEWARK NONE	23698 NETWORK PLACE		PALATINE	IL	60094-4151	USA
FP Ltd.	POSTAGE BY PHONE PLUS	P.O. BOX 371461	P.O. BOX 856042	LOUISVILLE	KY	40286-0042	USA
FP Ltd.	SULLIVAN AND MERRITT INC.	P.O. BOX 371461		PITTSBURGH	PA	15250-7461	USA
FP Ltd.	MAULUTY SERVICES GROUP	163 US ROUTE 1		SCARBOROUGH	ME	04074	USA
FP Ltd.	TELENAVATOR MARGO INC.	PO BOX 789	209 STATE STREET	PRESQUE ISLE	ME	04768-1209	USA
FP Ltd.	CANDACE CARVATH MOTIVATIONAL SPEAKING INC	8520 154TH AVENUE NE		REDMOND	WA	98052-3865	USA
FP Ltd.	Pension Plan for Eligible Employees of Fraser Papers Limited	521 KING GEORGE HIGHWAY		MIRAMICHI	NB	E1V 1M9	CANADA
FP Ltd.	Fraser Papers Limited 401(k) Retirement Savings Plan	Fraser Papers Limited c/o Bernard LeBlanc	82 Bridge Ave	Madawaska	ME	4756	USA
FP Ltd.	Fraser Papers Limited Madawaska Hourly 401(k) Plan	Fraser Papers Limited c/o Bernard LeBlanc	82 Bridge Ave	Madawaska	ME	4756	USA
FP Ltd.	Fraser Papers Limited Supplemental Executive Retirement Plan - Top-Up	Fraser Papers Limited c/o Bernard LeBlanc	82 Bridge Ave	Madawaska	ME	4756	USA
FP Ltd.	Fraser Papers Limited Supplemental Executive Retirement Plan - Mid-Career	Fraser Papers Limited c/o Bernard LeBlanc	82 Bridge Ave	Madawaska	ME	4756	USA
FP Ltd.	Fraser Papers Limited Deferred Compensation Plan	Fraser Papers Limited c/o Bernard LeBlanc	82 Bridge Ave	Madawaska	ME	4756	USA
FP Ltd.	Fidelity Investments - Institutional Operations Co Inc.	PO Box 73307		Chicago	IL	73307	USA
FP Ltd.	Minneapolis Mutual Life Ins. Co.	Group Department	400 Robert Street North	St. Paul	MN	55101-2098	USA
FP Ltd.	Sun Life Financial	PO Box 7247 Scot 381		Philadelphia	PA	19170	USA
FP Ltd.	Sun Life Assurance Company of Canada	PO Box 2274	225 King Street, West, 14th Floor	Carleton Place	IL	60132-2774	USA
FP Ltd.	Avanti Control Solutions	Unit O, Group Retirement Serv.		Toronto	ON	M5V 3C5	CANADA
FP Ltd.	CIT Business Credit Canada Inc	400 Amherst St., Suite 201		Nashua	ON	03663	USA
FP Ltd.	Brookfield Asset Management	207 Queens Quay	Suite 700	Toronto	ON	M5J 1A7	CANADA
FP Ltd.	Catalytic Financial Services Corp.	181 Bay Street	Suite 300	Wilmington	ON	M5J 2T3	USA
FP Ltd.	ICX Corporation	c/o The Corporation Trust Corp.	1209 Orange Street	Wilmington	DE	19801	USA
FP Ltd.	PUBLIC SERVICE OF NH	c/o Corporation Service Company	2711 Centerville Road Suite 400	Attm. Joe Frappier	NH	03105	USA
FP Ltd.	HORIZON SOLUTIONS CORP	PO BOX 330		MANCHESTER	NH	03104	USA
FP Ltd.	NH BRAGG	92 PERRY ROAD		PORTLAND	ME	04402	USA
FP Ltd.	MOTION INDUSTRIES INC.	1327 MAIN STREET		BANGOR	ME	04402	USA
FP Ltd.	WHITE MOUNTAIN LUMBER CO	30 EAST MILLAY RD		BERLIN	NH	03570	USA
FP Ltd.	HARIT TRANSPORTATION SYSTEMS INC	PO BOX 1386		OXFORD	ME	04270-0858	USA
FP Ltd.	ED THAYER INC	592 MAIN ST		BANGOR	ME	04402	USA
FP Ltd.	RSD TRANSPORTATION INC	607 OLD RIVER RD		WHITE RIVER JCT	VT	05501	USA
FP Ltd.	GEORGE R RAMSEY & SONS INC	24 PROMENADE ST		GORHAM	NH	03581	USA
FP Ltd.	MUNICIPAL PACKING INC	620 MAIN STREET		BUCKSPORT	ME	04416	USA
FP Ltd.	MUNICIPAL PROPANE	19 PLEASANT ST		GORHAM	NH	03581	USA
FP Ltd.	BERLIN IGA FOODLINER	605 MAIN ST		GORHAM	NH	03581	USA
FP Ltd.	FASTENAL COMPANY	PO BOX 600		BERLIN	NH	03570	USA
FP Ltd.	SARGENT TRUCKING INC	17 NORTHWESTERN DR		MARS HILL	ME	04758	USA
FP Ltd.	ARGAS EAST	810 PICKENS DR EXT		SALEMA	NH	03079	USA
FP Ltd.	RYCO INCORPORATED	901 CENTER ST		MARIETTA	GA	30062	USA
FP Ltd.	WD MATTHEWS MACHINERY CO	ONE CENTER ST		ABURN	ME	04272	USA
FP Ltd.	MGC INDUSTRIAL SUPPLY CO INC	1055 WINDWARD RIDGE PKWY		MANCHESTER	NH	03103-0000	USA
FP Ltd.	LORENTZEN & WETTRE	PO BOX 640864		ALPHARETTA	GA	30005	USA
FP Ltd.	INALCO COMPANY	62 FORTSMOUTH AVE		PITTSBURGH	PA	15264-0863	USA
FP Ltd.	PROFESSIONAL AUDIOLOGY CENTER	37 SWORD STREET		STRAITHAM	NH	03885	USA
FP Ltd.	KADANT WEB SYSTEMS	625 E. BLUNKER CT.		ALBURN	MA	01501-0269	USA
FP Ltd.	COL-E-PARKER INSTRUMENT CO	25 DEER PARK DRIVE		VERNON HILLS	IL	60061	USA
FP Ltd.	JOHNSON PACKING & IND PROD INC	PO BOX 247		EAST LONGMEADOW	MA	01028	USA
FP Ltd.	NORMANDEAU TRUCKING INC.			GROVETON	NH	03582	USA

Debtor	VENDOR NAME	ADDR #1	ADDR #2	CITY	PR/ST	POSTALZIP	COUNTRY
F.N.H. LLC	HERCULES INC	HERCULES PLAZA	1325 NORTH MARKET ST	WILMINGTON	DE	19894-0001	USA
F.N.H. LLC	KENNEBEC SUPPLY/DIV OF F.W.WEBB	154 PIONEER DRIVE		WINSLOW	ME	04901	USA
F.N.H. LLC	MONSON COMPANIES	PO BOX 1031		LEONISTON	MA	01453	USA
F.N.H. LLC	C.W. HAYDEN	17 POWDER HILL ROAD	567 KITTYHAWK AVE	AUBURN	ME	04211-1030	USA
F.N.H. LLC	D.L. THURROTT INC	PO BOX 31310		LINCOLN	RI	02285-4407	USA
F.N.H. LLC	WINDWARD PETROL EUM	48 UNION STREET		HARTFORD	CT	06150-1310	USA
F.N.H. LLC	CARON BUILDING CENTER INC	3974 JOHNS CREEK CT		BERLIN	NH	03570	USA
F.N.H. LLC	FISHER SCIENTIFIC	116 FINETREE IND PKWY		SUWANEE	GA	30024	USA
F.N.H. LLC	THE LEEN COMPANY	PO BOX 397		PORTLAND	ME	04102	USA
F.N.H. LLC	COMPUTER STUFF	PO BOX 1278		KEENE	NH	03431	USA
F.N.H. LLC	GRAPHIC CONTROLS	1871 BOUT. DES SOURCES	SUITE 101	BUFFALO	NY	14240-1271	USA
F.N.H. LLC	MINTECH CANADA INC	44 DEPOT STREET		POINTE CLAIRE	QC	H9R 5N5	CANADA
F.N.H. LLC	APPLIED INDUSTRIAL TECH	2209 COLLECTIONS CENTER DR		LIVERMORE FALLS	ME	04254-1311	USA
F.N.H. LLC	HACH COMPANY	DPT # 280020		CHICAGO	IL	60695	USA
F.N.H. LLC	CASCADE AUBURN	135 GLEN AVE	PO BOX 67019	DETROIT	MI	48267-2800	USA
F.N.H. LLC	KELLEYS AUTO PARTS INC	1071 MARKET ST	PO BOX 168	BERLIN	NH	03570	USA
F.N.H. LLC	E.I. DU PONT DE NEMOURS & COMPANY	1597 VAUGHN RD		WILMINGTON	DE	19699	USA
F.N.H. LLC	KEMIRA CHEMICAL INC	3042 BLACK CREEK ROAD	PO BOX 1413	KENNESAW	GA	30144	USA
F.N.H. LLC	VOITH PAPER FABRICS US SALES INC	36 KIDDER POINT ROAD	PO BOX 438	WILSON	NC	27094-1411	USA
F.N.H. LLC	GAC CHEMICAL CORPORATION	1771 LUMBER STREET		SEARSBURG	ME	04974	USA
F.N.H. LLC	CONTINENTAL PAPER GRADING CO	10330 OLD COLUMBIA RD		CHICAGO	IL	60616	USA
F.N.H. LLC	PEAK TECHNOLOGIES INC	PO BOX 7693		COLUMBIA	MD	21046	USA
F.N.H. LLC	MCMASTER-CARR SUPPLY CO	PO BOX 115		CHICAGO	IL	60680-7690	USA
F.N.H. LLC	ATLANTIC PUMP & ENGINEERING INC	PO BOX 322	56 EAGLE DRIVE	SANFORD	ME	04073	USA
F.N.H. LLC	KENTROL INC/DIV OF FW WEBB	PO BOX 982020	1079 SEIBERT AVE	WINSLOW	ME	04901	USA
F.N.H. LLC	CRESSLER TRUCKING	401 E. JEFFERSON		SHIPPENSBURG	PA	17257	USA
F.N.H. LLC	CONWAY FREIGHT INC	680 ROUTE 143		N. RICHLAND HILLS	TX	76182	USA
F.N.H. LLC	AEARO CO/AAO SAFETY	BOX 67		PLYMOUTH	IN	46663	USA
F.N.H. LLC	BESSETTE ET BOUTUREAU INC	6739 GUION ROAD		WINDSOR	QC	J1S 2X2	CANADA
F.N.H. LLC	ISACSON STEEL INC	27607 BELLA VISTA PKWY		BERLIN	NH	03570	USA
F.N.H. LLC	GLOBAL PLASTICS INC	18 APPELEGATE DRIVE NORTH		INDIANAPOLIS	IN	46286	USA
F.N.H. LLC	FUEL TECH INC	1256 NORTH MCLEAN BLVD		WARRENVILLE	IL	60555	USA
F.N.H. LLC	GRAINGER (860823989)	PO BOX 1109		ROBBINSVILLE	NJ	08691-2342	USA
F.N.H. LLC	BUCKMAN LABORATORIES	1310 TANFORAN AVE		MEMPHIS	TN	38108	USA
F.N.H. LLC	ALBANY INTERNATIONAL	C/O DOMTAR INC-PULP SALES	395 DE MAISONNEUVE BLVD WEST	ALBANY	NY	12201-1109	USA
F.N.H. LLC	COEN COMPANY INC	PO BOX 650580		WOODLAND	CA	95776	USA
F.N.H. LLC	DOMTAR INDUSTRIES INC	3311 E OLD SHAKOPEE RD		MONTREAL	QC	H3A 1L6	CANADA
F.N.H. LLC	UPS - 79V124	20 MILL STREET	PO BOX 268	DALLAS	TX	75265-0580	USA
F.N.H. LLC	CERIDIAN EMPLOYER SERVICES	10 CAPITOL STREET		BLOOMINGTON	IL	62206	USA
F.N.H. LLC	AIM FILTRATION SYSTEMS	4801 N. RAVENSWOOD AVE		TILTON	NH	03276	USA
F.N.H. LLC	CONWAY OFFICE PRODUCTS	400 TECHNOLOGY CT SE		NASHUA	NH	03063-1328	USA
F.N.H. LLC	NEWARK INONE	2300 W. UNION HILLS DR	SUITE R	CHICAGO	IL	60640-4466	USA
F.N.H. LLC	GEYSCO	PO BOX 6426		SAYRAN	GA	30082-5237	USA
F.N.H. LLC	HONEYWELL INDUSTRY SOLUTIONS	PO BOX 877		PHOENIX	AZ	85027	USA
F.N.H. LLC	U.S. BARRY INDUSTRIES	91218 COLLECTION CENTER DR		MANCHESTER	NH	03108-6426	USA
F.N.H. LLC	POTTLES TRANSPORTATION	50 HUTCHERSON DRIVE		BANGOR	ME	04402-0877	USA
F.N.H. LLC	ISONOCO PRODUCTS COMPANY	8782 GULL ROAD		CHICAGO	IL	60693	USA
F.N.H. LLC	SELECTPART INC	85 BOULEVARD		GORHAM	ME	04038	USA
F.N.H. LLC	KALAMAZOO PAPER CHEMICALS	PO BOX 102050		RICHLAND	MI	49083	USA
F.N.H. LLC	SINCLAIR INTERNATIONAL	141 BURKE STREET		QUEENSBURY	NY	12804	USA
F.N.H. LLC	USA TRUCK INC	22 TOLBY ROAD		ATLANTA	GA	30366-2050	USA
F.N.H. LLC	G.I. & USA INC	1301 S. BRIGGS AVE	SUITE 110	NASHUA	NH	03060-4769	USA
F.N.H. LLC	PEARSE-PARSON COMPANY, LLC	PO BOX 3066	325 COTTAGE STREET	BLOOMFIELD	CT	06002	USA
F.N.H. LLC	B.E. CROMLEY INC	34 MT. MORRIS RD		DURHAM	NC	27703	USA
F.N.H. LLC	DR DONALD KERRAN	1290 CENTRAL PKY W		SPRINGFIELD	MA	01101-3066	USA
F.N.H. LLC	C.N. REVENUE	75 C YORK AVE		SHELBURNE	NH	03581	USA
F.N.H. LLC	CHANDLER & FARQUHAR COMPANY	BOX 101211	9TH FLOOR	MISSISSAUGA	ON	L5C 4R3	CANADA
F.N.H. LLC	MONICHOIS CO	95 MAIN STREET	PO BOX 395	RANDOLPH	MA	02368	USA
F.N.H. LLC	TRASK-DEOROW MACHINERY	PO BOX 110098		ATLANTA	GA	30392-1211	USA
F.N.H. LLC	ICANO LABORATORIES INC	PO BOX 371461		S. PORTLAND	ME	04106	USA
F.N.H. LLC	FEDEX	PO BOX 99		NASHVILLE	TN	37222-0098	USA
F.N.H. LLC	THOMAS SCIENTIFIC	436 QUAKER ROAD		PITTSBURGH	PA	15250-7461	USA
F.N.H. LLC	KADANT A.E.S.	21 SULLIVAN PKWY		SWEDENSBORO	NJ	08065	USA
F.N.H. LLC	RENCOR CONTROLS INC	805 WOOD STREET		QUEENSBURY	NY	12804	USA
F.N.H. LLC	KADANT JOHNSON INC	PO BOX 778		FORT EDWARD	NY	12828	USA
F.N.H. LLC	ENVIROSYSTEMS INC	PO BOX 105605		THREE RIVERS	MI	49093	USA
F.N.H. LLC	GP CELLULOSE LLC	PO BOX 70114		HAMPTON	NH	03843-0778	USA
F.N.H. LLC	TRANS-GLOBAL TRADING & CONSULTING INC	2431 W. IRVING PARK RD	PO BOX 2337	ATLANTA	GA	30346-5805	USA
F.N.H. LLC	VOITH PAPER	2200 NORTH ROEMER RD		CHICAGO	IL	60618	USA
F.N.H. LLC	NORDSON CORP	PO BOX 802586		APPLETON	WI	54912-2337	USA
F.N.H. LLC	STATE OF NH - DOC PROCESS DIV	PO BOX 2035		CHICAGO	IL	60680-2586	USA
F.N.H. LLC	JENDYK ENTERPRISES INC	PO BOX 4228		CONCORD	NH	03302-2035	USA
F.N.H. LLC	ICOLUMBIA ANALYTICAL SERVICES INC	1317 SOUTH 13TH AVE		PORT WENTWORTH	GA	31407	USA
F.N.H. LLC	DOCK & DOOR HANDLING SYSTEMS	29 SPRING HILL RD		KEISO	WA	98626	USA
				SACO	ME	04072	USA

Debtor	VENDOR NAME	ADDR #1	ADDR #2	CITY	PRST	POSTAL/ZIP	COUNTRY
F.N.H. LLC	PROFLOW INC	PO BOX 748		NORTH HAVEN	CT	06473-0748	USA
F.N.H. LLC	DELL FINANCIAL SERVICES	12519 COLLECTIONS CENTER DR		CHICAGO	IL	60693	USA
F.N.H. LLC	PSNH 8004634-01-5-6	PO BOX 360		MANCHESTER	NH	03105	USA
F.N.H. LLC	NEW ENGLAND CONTROLS	9 OXFORD RD		MANFIELD	MA	02048	USA
F.N.H. LLC	SUZANNE MARCOU	30 CASCADE FLATS		GOSHAM	NH	03081	USA
F.N.H. LLC	CAROL ROBICHAUD	50 JIMTOWN ROAD		GOSHAM	NH	03081	USA
F.N.H. LLC	SPRAYING SYSTEMS CO	PO BOX 7900		WHEATON	IL	60187-7901	USA
F.N.H. LLC	KONEGRAIES INC	PO BOX 641807		PITTSBURGH	PA	15264-1807	USA
F.N.H. LLC	CARBIS INC	PO BOX 6223		FLORENCE	SC	29502-6223	USA
F.N.H. LLC	PRESIDENTIAL PEST CONTROL	693 SIXTH AVE		BERLIN	NH	03570	USA
F.N.H. LLC	BISSON TRANSPORTATION INC	55 LOGISTICS DR		AUBURN	ME	04210	USA
F.N.H. LLC	SIMONEX INC	1115 BOLL INDUSTRIEL	PO BOX 8905	GRANBY	QC	J2L 2B8	CANADA
F.N.H. LLC	AIRLINE HYDRAULICS CORP (P/A)	3557 PROGRESS DR		BENSAL EM	PA	19020-215	USA
F.N.H. LLC	THWING-ALBERT INSTRUMENT CO	14 COLLINGS AVE		WEST BERLIN	NJ	08091	USA
F.N.H. LLC	ST LAWRENCE & ATLANTIC RR	415 RODMAN ROAD		AUBURN	ME	04210	USA
F.N.H. LLC	BALDWIN INTERNATIONAL	3403 BRUCE INDUSTRIAL PKWY		SOLOON	OH	44139	USA
F.N.H. LLC	LANDROSCOGN VALLEY	961 MAIN STREET		BERLIN	NH	03570	USA
F.N.H. LLC	GIBSON ENGINEERING CO INC	90 BROADWAY	PO BOX 561	NORWOOD	MA	02062-0561	USA
F.N.H. LLC	ALLAGASH VALVE & CONTROLS INC	400 US ROUTE ONE		FALMOUTH	ME	04105	USA
F.N.H. LLC	CB&A SPECIALTY CHEMICALS	540 WHITE PLAINS RD		TARRANTOWN	NJ	10591	USA
F.N.H. LLC	DEL MARKETING LP	PO BOX 643661	PO BOX 306	WARE SHOALS	SC	29692	USA
F.N.H. LLC	ALPHA-TRON INC	728 NORTH GREENWOOD AVE	BOX 199	GREENVILLE	WI	54942-0199	USA
F.N.H. LLC	BADGER PLUG	N1045 TECHNICAL DR		WESTBROOK	ME	04092	USA
F.N.H. LLC	HARGROS CHEMICAL INC	50 LARRABEE RD		KINGSLEY FALLS	QC	J0A 1B0	CANADA
F.N.H. LLC	CASCADES SONOCO-KINGSEY FALLS DIV	457 MARIE-VICTORIN, C.P.249		GLEN ROCK	PA	17327	USA
F.N.H. LLC	ADHESIVES RESEARCH INC	380 OLD COLONY RD	SUITE 110	NORTON	MA	02766	USA
F.N.H. LLC	CEMSERVICES INC	541 RUE MELCHERS		BERTHERVILLE	QC	04211-1508	CANADA
F.N.H. LLC	CASCADES ENVIROPAC INC	PO BOX 1508	120 MERRROW RD	AUBURN	ME	04211-1508	USA
F.N.H. LLC	A/C ELECTRIC CORP	PO BOX 840		CAMAS	WA	98607	USA
F.N.H. LLC	CAPSTONE TECHNOLOGY CORP	10 RESERVOIR PARK DR		ROCKLAND	MA	02370	USA
F.N.H. LLC	ENERGY MECHANERY	ONE HIGHLAND AVE		BETHLEHEM	PA	18015	USA
F.N.H. LLC	SPECIALTY MINERALS	461 STRAY ROAD		MANCHESTER	NH	03102-2594	USA
F.N.H. LLC	FREDERICKS&L INC	PO BOX 1940	64 SEAVEY ST	N CONWAY	NH	03860	USA
F.N.H. LLC	THE DAILY SUN	PO BOX 307	102 CABOT ST	HOLYOKE	MA	01040	USA
F.N.H. LLC	FINMAR	10 HENDERNE AVE		BRIDGEWATER	NJ	08807	USA
F.N.H. LLC	NATIONAL STARCH & CHEMICAL CO	5825 CARNegie BOULEVARD		CHARLOTTE	NC	28209	USA
F.N.H. LLC	TESA TAPE INC	PO BOX 9129		CEAR RAPIDS	IA	52409-9129	USA
F.N.H. LLC	WESTSIDE TRANSPORT INC	400 RESEARCH PKWY		MERIDEN	CT	06450	USA
F.N.H. LLC	CUNO FILTRATION SALES	213 WEST WAYNE STREET	PO BOX 2536	FORT WAYNE	IN	46801-2536	USA
F.N.H. LLC	KAMAM INDUSTRIAL TECHNOLOGIES	22733 NETWORK PLACE		CHICAGO	IL	60673-1227	USA
F.N.H. LLC	ROEHL TRANSPORT INC	PO BOX 328		BERLIN	NH	03570	USA
F.N.H. LLC	LZA K BURRILL	705 MAIN ROAD NORTH		HAMPDEN	ME	04444	USA
F.N.H. LLC	VESCOM CORPORATION	PO BOX 638	BLDG 4	MANCHESTER	NH	03105-0638	USA
F.N.H. LLC	PSNH ST4709	8091 EMAPLEWOOD AVE		GREENWOOD VILLAGE	CO	80111	USA
F.N.H. LLC	LUZERNAC AMERICA INC	7 BONAZZOLI AVE		HUDSON	MA	01749	USA
F.N.H. LLC	SHARP TOOL COMPANY INC	3020 TRULAX RD		WELLSVILLE	NY	14895	USA
F.N.H. LLC	ALSTOM POWER INC	2430 E. GLENDALE AVE		APPLETON	WI	54911	USA
F.N.H. LLC	PRO-CON PROGRESSIVE CONVERTING	PO BOX 972945		DALLAS	TX	75397-2945	USA
F.N.H. LLC	VALERO CAPITAL CORP	ONE KATADIN AVE		MILLINOCKET	ME	04462	USA
F.N.H. LLC	KATADIN PAPER COMPANY LLC	355 GOEBEL ST		BERLIN	NH	03570	USA
F.N.H. LLC	ALPINE MACHINE COMPANY INC	21 NEW PORTLAND RD		GOSHAM	ME	04038	USA
F.N.H. LLC	LACASSE & WESTON INC	649 RAILWAY AVE		UNION	NJ	07083	USA
F.N.H. LLC	TRANSPORT SYSTEMS INC	480 RIVERSIDE ST		PORTLAND	ME	04103	USA
F.N.H. LLC	NEW ENGLAND COMMUNICATIONS INC	3075 HIGH AND PKWY	STE 400	DOWNERS GROVE	IL	60515-1228	USA
F.N.H. LLC	MOORE WALLACE NORTH AMERICA INC	5 TALLWOOD DR	UNIT C	BOY	NH	03304	USA
F.N.H. LLC	DAEMON INSULATION CO	401 LEAVENWORTH AVE	PO BOX 1385	STRACUSE	NY	13201-1385	USA
F.N.H. LLC	BURNS CASCADE	8120 LONE STAR RD		JACKSONVILLE	FL	32211	USA
F.N.H. LLC	MOORE MEDICAL LLC	PO BOX 4066		FARMINGTON	CT	06032-4066	USA
F.N.H. LLC	F.W WEBB COMPANY			PORTLAND	ME	04106	USA
F.N.H. LLC	JAMES ROSS LIMITED	4503 ROWSOME ROAD EAST		ELIZABETH-TOWN	ONT	K6T 1A9	CANADA
F.N.H. LLC	STATE CHEMICAL MANUFACTURING	3100 HAMILTON AVE		CLEVELAND	OH	44114	USA
F.N.H. LLC	EXXONMOBIL OIL CORPORATION	PO BOX 8500 K-120		PHILADELPHIA	PA	19178-0120	USA
F.N.H. LLC	PERFORMANCE CHEMICALS LLC	10 CHENELL DRIVE		CONCORD	NH	03301	USA
F.N.H. LLC	SOFTGOODS INTERNATIONAL INC	6255 CENTRAL AVE		INDIANAPOLIS	IN	46220-1857	USA
F.N.H. LLC	PROCKNOW TRANSPORT INC	PO BOX 565		MEDFORD	WI	54451	USA
F.N.H. LLC	COW DIRECT LLC	PO BOX 75723		CHICAGO	IL	60675-5723	USA
F.N.H. LLC	MC EXPRESS INC	PO BOX 19188		JONESBORO	AR	72404-9188	USA
F.N.H. LLC	CH ROBINSON COMPANY	73 WASHINGTON BLVD	SUITE 200	PORTLAND	ME	04101	USA
F.N.H. LLC	VARIQUOT LUMBER INC	384 PORTLAND RD		GRAY	ME	04039	USA
F.N.H. LLC	COLDWATER	1850 W. REEVE ST		APPLETON	WI	54914	USA
F.N.H. LLC	SUMMIT SPRING WATER INC	PO BOX 480		HARRISON	ME	04040	USA
F.N.H. LLC	PALL TRINCOR	770 PENNSYLVANIA DR		EXTON	PA	19341	USA
F.N.H. LLC	UNIFIRST CORPORATION	430 RIVERSIDE IND PKWY		PORTLAND	ME	04102-1436	USA
F.N.H. LLC	MOOSE COUNTRY ICE	20 ARTHUR ST		BERLIN	NH	03570	USA
F.N.H. LLC	BFO GENE KELLY TRUCKING	146 JERICHO RD		BERLIN	NH	03570	USA

Debtor	VENDOR NAME	ADDR #1	ADDR #2	CITY	PRST	POSTAL/ZIP	COUNTRY
F.N.H. LLC	UNICEL - ACCT #555 0006380 3	PO BOX 311266		ENTERPRISE	IA	36331-1266	USA
F.N.H. LLC	AME BELLAVANCE & SONS INC	PO BOX 398		BARRE	VT	05641	USA
F.N.H. LLC	FULTON SYSTEMS INC	5875 PEACHTREE IND BLVD	SUITE 330	NORCROSS	GA	30092	USA
F.N.H. LLC	CENTRAL MAINE TRANSPORT	78 RICE ST	PO BOX 753	BANGOR	ME	04401	USA
F.N.H. LLC	GROUPER TRANSPORT PAUL LESSARD (1992) INC	30 RUE GANDIE CARRIERE		LOUISEVILLE	QC	459 217	CANADA
F.N.H. LLC	GILBERT & NASH COMPANY INC	1100 PROSPECT LANE		KAUKAUNA	WI	54130	USA
F.N.H. LLC	SGS US TESTING COMPANY INC	201 RT 17 NORTH		RUTHERFORD	NJ	07070	USA
F.N.H. LLC	BUCHANAN LUMBER SALES INC	1120 PREMIER WAY		THUNDER BAY	ONT	P7B 0A3	CANADA
F.N.H. LLC	SMART MANAGEMENT GROUP INC	1060 MONROE ST		HOBOKEN	NJ	07030	USA
F.N.H. LLC	MAJOR LEAGUE WAREHOUSE	134 GARFIELD AVE		JERSEY CITY	NJ	07305	USA
F.N.H. LLC	TR-TEX CO INC	1001 BOLL INDUST		ST-EUSTACHE	QC	J7R 6C3	CANADA
F.N.H. LLC	CRANSTON PRINT WORKS CO	30140 EDEN CHURCH RD		DENHAM SPRINGS	LA	70726	USA
F.N.H. LLC	US TREASURY	PO BOX 970023		ST LOUIS	MO	63197	USA
F.N.H. LLC	L V LOMAS LIMITED/LIMITEE	99 SUMMERLEA RD		BRAMPTON	ONT	L6T 4V2	CANADA
F.N.H. LLC	RONALD JOLICOEUR INC	3600 1ERE RUE	SUITE 100	SAINT-HUBERT	QC	J3Y 8Y5	CANADA
F.N.H. LLC	TRICHEM CORPORATION	PO BOX 71550		MADISON HEIGHTS	MI	48071-0550	USA
F.N.H. LLC	ST HILAIRE CONTRACTORS INC	99 SPRING STREET		LEWISTON	ME	04240	USA
F.N.H. LLC	ISO FINDING GROUP LC	PO BOX 404322		ATLANTA	GA	30384	USA
F.N.H. LLC	HORIZON MINERALS LLC	110 VIRGINIA COURT		HERTFORD	NC	27844	USA
F.N.H. LLC	VEDLAS TECHNICAL SOLUTIONS LLC	12881 COLLECTIONS CIR DRIVE		CHICAGO	IL	60693	USA
F.N.H. LLC	GA GEOTECHNICAL INC	398 CEDAR HILL STREET		MARLBORO	MA	01752	USA
F.N.H. LLC	EL OF HANSSON PULP INC	380 HARVEY RD		MANCHESTER	NH	03103	USA
F.N.H. LLC	LAWSON PRODUCTS INC	565 TAXTER RD		ELMSFORD	NY	10523	USA
F.N.H. LLC	AEROFIN	1666 E. TOUHY AVE		DES PLAINES	IL	60018	USA
F.N.H. LLC	SGS ENGINEERS	PO BOX 10819		LYNCHBURG	VA	24506-0819	USA
F.N.H. LLC	ECOLOGICAL FIBERS INC	140 ROUTE 303		VALLEY COTTAGE	NY	10989-1923	USA
F.N.H. LLC	MUNICES SUPERIOR INC	40 PIONEER DR		LUNENBURG	MA	01462	USA
F.N.H. LLC	ETERNAL MACHINES INC	620 MAIN STREET		GORHAM	NH	03581	USA
F.N.H. LLC	ANDROSOGGIN VALLEY HOSPITAL	879 MAIN ST		BERLIN	NH	03570	USA
F.N.H. LLC	LEON COSTELLO CO	59 PAGE HILL RD		BERLIN	NH	03570	USA
F.N.H. LLC	METSO PAPER USA	1701 RIVERSIDE DR		CHARLOTTE	NC	28275-0088	USA
F.N.H. LLC	PRO INDUSTRIAL SUPPLY INC	PO BOX 75098		PORTLAND	ME	04101	USA
F.N.H. LLC	SEVENTH STREET GRAPHICS	21 W COMMERCIAL ST		BERLIN	NJ	08854	USA
F.N.H. LLC	WILLIAM KENYON & SONS INC	346 GLEN AVE		PISCATAWAY	NJ	08854	USA
F.N.H. LLC	T SQUARE INC	90 ETHEL ROAD W		CHARLOTTE	NC	28226	USA
F.N.H. LLC	A D CONSTRUCTION LLC	8318 PINEVILLE MATTHEWS RD		BERLIN	NH	03570	USA
F.N.H. LLC	THE KINETIC CO INC	159 JERICHO RD		GRENDALE	WI	53129-0200	USA
F.N.H. LLC	CAP INC	PO BOX 200		CLIFTON HGTS	NJ	19018	USA
F.N.H. LLC	LAB SAFETY SUPPLY INC	PO BOX 127		LANSVILLE	WI	53547-1968	USA
F.N.H. LLC	RV INDUSTRIES INC	401 S WRIGHT RD	PO BOX 1368	HONEY BROOK	PA	19344	USA
F.N.H. LLC	AL STATE POWER VAC	584 POPLAR RD		NEWARK	NJ	07101-0220	USA
F.N.H. LLC	ERNEST A MINNER	PO BOX 52214		MILWAUKEE	WI	05388	USA
F.N.H. LLC	HELMIG CARBON PRODUCTS INC	30 ROUNDTABLE FARM RD		CONWAY	MA	53224-9008	USA
F.N.H. LLC	SCHUMANN ELECTRONICS INC	8900 W TOWER AVE		CONWAY	NH	03818	USA
F.N.H. LLC	AVAXTER INC	PO BOX 1940		DALLAS	TX	75284-7428	USA
F.N.H. LLC	SCHAEFER ROLS INC	PO BOX 697	23 PLANK IND DR	FARMINGTON	NH	03835	USA
F.N.H. LLC	METSO AUTOMATION USA INC	2900 COURTYARDS DR		NORCROSS	GA	30071	USA
F.N.H. LLC	AES SEAL INC	355 DUNAVANT DR		ROCKFORD	TN	37853	USA
F.N.H. LLC	NORTHERN HUMAN SERVICES	87 WASHINGTON ST		CONWAY	NH	03818	USA
F.N.H. LLC	BERLIN FOUNDRY & MACHINE CO	489 GORBEL ST		BERLIN	NH	03570	USA
F.N.H. LLC	DAVID ANDERSON	254 GORHAM HILL RD		GORHAM	NH	03581	USA
F.N.H. LLC	CM ENGINEERING INC	PO BOX 532		LEBANON	IN	46052	USA
F.N.H. LLC	AVRBDMT CARBERRY LANDFILL	PO BOX 336		BERLIN	NH	03581	USA
F.N.H. LLC	STATE OF NH - BUREAU OF WIGHTS & MEASURES	PO BOX 2942		CONCORD	NH	03302-2042	USA
F.N.H. LLC	KEEPSAFE	PO BOX 668		BAKER	LA	70704	USA
F.N.H. LLC	AMERICAN STEEL AND ALUMINUM CORP	PO BOX 668		FRANKLIN	MA	02038-3135	USA
F.N.H. LLC	INES FIRE & SAFETY	PO BOX 3096		BOSTON	MA	02241-3096	USA
F.N.H. LLC	CEM CORPORATION	PO BOX 525		BERLIN	NC	02241-3096	USA
F.N.H. LLC	DAMON INSULATION CO	PO BOX 200	UNIT C	MATTHEWS	NC	28106	USA
F.N.H. LLC	WINDSHIELD WORLD	5 TALLWOOD DR		BOV	NH	03304	USA
F.N.H. LLC	AT&T	PO BOX 13134		BARRE	VT	05641	USA
F.N.H. LLC	AVRBDMT/TRANSFER STATION	15 MT FORIST ST		NEWARK	NJ	07101-5634	USA
F.N.H. LLC	MIDWEST WAREHOUSE & DIST SVS	6634 W 68TH ST		BERLIN	NH	03570	USA
F.N.H. LLC	GA COMMUNICATIONS CORP	PO BOX 10722		BEDFORD PK	IL	60638	USA
F.N.H. LLC	INTEGRATED LABELING SYSTEMS INC	22 COTTON RD		BEDFORD PK	NH	03110	USA
F.N.H. LLC	THE DATA GROUP OF COMPANIES	9195 TORBRAM RD		NASHUA	NH	03063-1242	USA
F.N.H. LLC	RST INVESTMENTS LLC	710 NORTH RD		BRAMPTON	ON	L6S 6H2	CANADA
F.N.H. LLC	EMERSON PROCESS MANAGEMENT	PO BOX 730156		SHELBURNE	NH	03581	USA
F.N.H. LLC	Pension Plan for Eligible Employees of Fraser Papers Limited	Fraser Papers Limited c/o Bernard Leblanc	82 Bridge Ave	MADWASKA	TX	75373-0156	USA
F.N.H. LLC	Fraser Papers Limited 401(k) retirement Savings Plan	Fraser Papers Limited c/o Bernard Leblanc	82 Bridge Ave	MADWASKA	ME	4756	USA
F.N.H. LLC	Fraser Papers Limited Madwaska Hourly 401(k) Plan	Fraser Papers Limited c/o Bernard Leblanc	82 Bridge Ave	MADWASKA	ME	4756	USA
F.N.H. LLC	Fraser Papers Limited Supplemental Executive Retirement Plan - Top-Up	Fraser Papers Limited c/o Bernard Leblanc	82 Bridge Ave	MADWASKA	ME	4756	USA
F.N.H. LLC	Fraser Papers Limited Supplemental Executive Retirement Plan - Mid-Career	Fraser Papers Limited c/o Bernard Leblanc	82 Bridge Ave	MADWASKA	ME	4756	USA
F.N.H. LLC	Fraser Papers Limited Deferred Compensation Plan	Fraser Papers Limited c/o Bernard Leblanc	82 Bridge Ave	MADWASKA	ME	4756	USA

Debtor	VENDOR NAME	ADDR #1	ADDR #2	CITY	PRST	POSTAL/ZIP	COUNTRY
F.N.H. LLC	Fidelity Investments - Institutional Operations Co Inc.	PO Box 73307		Chicago	IL	73307	USA
F.N.H. LLC	Minnesota Mutual Life Ins. Co.	Group Department		St. Paul	MN	55101-2098	USA
F.N.H. LLC	Sun Life Financial	PO Box 7247, Sorf 381		Philadelphia	PA	19170	USA
F.N.H. LLC	Sun Life Financial	PO Box 2274		Carol Stream	IL	60132-2774	USA
F.N.H. LLC	Sun Life Assurance Company of Canada	Unit Q, Group Retirement Serv.	225 King Street, West, 14th Floor	Toronto	ON	M5V 3C5	CANADA
F.N.H. LLC	Altran Control Solutions	400 Amherst St., Suite 201		Nashua	NH	03063	USA
F.N.H. LLC	CIT Business Credit Canada Inc	207 Queens Quay	Suite 700	Toronto	ON	M5J 1A7	CANADA
F.N.H. LLC	Brookfield Asset Management	181 Bay Street	Suite 200	Toronto	ON	M5J 2T3	CANADA
F.N.H. LLC	Caterpillar Financial Services Corp.	60 The Corporation Trust Corp.	1209 Orange Street	Wilmington	DE	19801	USA

Miscellaneous:09-12123-KJC Fraser Papers Inc.

Type: bk

Chapter: 15 v

Office: 1 (Delaware)

Assets: u

Judge: KJC

U.S. Bankruptcy Court**District of Delaware**

Notice of Electronic Filing

The following transaction was received from John A. Sensing entered on 6/18/2009 at 7:02 PM EDT and filed on 6/18/2009

Case Name: Fraser Papers Inc.**Case Number:** 09-12123-KJC**Document Number:** 9**Docket Text:**

Chapter 15 List \ Consolidated List Required Pursuant To Fed. R. Bankr. P. 1007(a)(4) Filed by Fraser Papers Inc.. (Attachments: # (1) Exhibit A) (Sensing, John)

The following document(s) are associated with this transaction:

Document description:Main Document**Original filename:**X:\64880 Fraser -DIP\Efile\061809 Consolidated List Required.pdf**Electronic document Stamp:**

[STAMP bkecfStamp_ID=983460418 [Date=6/18/2009] [FileNumber=7351193-0]
[0bb6e3ca580a3f1c1182c458480c7913e89b428da7e8c1bd7ef7aaed13518ea492c3
6949dd824fe9fe13cd50e138e243214fc7b6976c29904e4ff524dfdc01a4]]

Document description:Exhibit A**Original filename:**X:\64880 Fraser -DIP\Efile\061809 Consolidated List Required EXHIBIT A.pdf**Electronic document Stamp:**

[STAMP bkecfStamp_ID=983460418 [Date=6/18/2009] [FileNumber=7351193-1]
[2003c2b57845faf60890745a7dbe9d007dd3c6156f05c452a740e8664d8b0d90be51
d31454b783a18a5d80a9bb80e1f609a5669dfc7b1e9815d0770ca03c72a2]]

09-12123-KJC Notice will be electronically mailed to:

Derek C. Abbott on behalf of Debtor Fraser Papers Inc.
dabbott@mnat.com, rfusco@mnat.com;ecampbell@mnat.com

United States Trustee
USTPREGION03.WL.ECF@USDOJ.GOV

09-12123-KJC Notice will not be electronically mailed to:

John A. Sensing on behalf of Debtor Fraser Papers Inc.
Morris Nichols Arsht Tunnell, LLP
1201 North Market Street
P.O. Box 1347
Wilmington, DE 19899-1347
jsensing@mnat.com, kphillips@fisherkanaris.com

Appendix B.5

**The Statement of Foreign Representative of the foreign proceeding required to be filed pursuant to
Bankruptcy Code section 1515;**

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:	)	Chapter 15
	)	
FRASER PAPERS INC., et al., ¹	)	Case No. 09-12123(KJC)
	)	
Debtors in Foreign Proceedings.	)	Joint Administration Proposed
_____	)	

**STATEMENT OF FOREIGN REPRESENTATIVE
AS REQUIRED UNDER 11 U.S.C. § 1515(c)**

I, J. Peter Gordon of Fraser Papers Inc. ("Fraser") in its capacity as foreign representative of Fraser and its affiliated captioned debtors and participants (collectively, with Fraser, the "Debtors") in a proceeding (the "Canadian Proceeding") under Canada's *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the "CCAA"), pending before the Ontario Superior Court of Justice (Commercial List) (the "Canadian Court"), respectfully submit this Statement of Foreign Representative as Required Under 11 U.S.C. § 1515(c) (the "Statement"). In support hereof, I respectfully state as follows:

1. The Canadian Proceeding is the only insolvency proceeding of any kind pending for the Debtors of which I am aware and thus is the only known "foreign proceeding" with respect to the Debtors as that term is defined in section 101(23) of title 11 of the United States Code (the "Bankruptcy Code"). The following entities are subject to the Canadian Proceeding and the relevant court file number is CV-09-8241-00CL:

a. Fraser Papers, Inc.;

¹ These jointly administered cases are those of the following debtors: Fraser Papers Inc., FPS Canada Inc., Fraser Papers Holdings Inc., Fraser Timber Ltd., Fraser Papers Limited, and Fraser N.H. LLC.

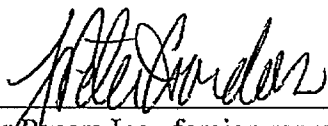
DATE FILED 6-18-09
DOCKET NO. 4

- b. FPS Canada Inc.;
- c. Fraser Papers Holdings Inc.;
- d. Fraser Timber Ltd.;
- e. Fraser Papers Limited; and
- f. Fraser N.H. LLC.

[Remainder of Page Left Intentionally Blank]

3. I declare under penalty of perjury under the laws of the United States of America that the foregoing is true and correct.

Dated: June 18, 2009



Fraser Papers Inc., foreign representative of the Debtors
By: J. Peter Gordon
Title: Chief Executive Officer of Fraser Papers Inc.

Miscellaneous:09-12123-KJC Fraser Papers Inc.

Type: bk

Chapter: 15 v

Office: 1 (Delaware)

Assets: u

Judge: KJC

U.S. Bankruptcy Court**District of Delaware**

Notice of Electronic Filing

The following transaction was received from John A. Sensing entered on 6/18/2009 at 6:16 PM EDT and filed on 6/18/2009

Case Name: Fraser Papers Inc.**Case Number:** 09-12123-KJC**Document Number:** 4**Docket Text:**

Affidavit \ Statement Of Foreign Representative As Required Under 11 U.S.C. § 1515(c) Filed by Fraser Papers Inc.. (Sensing, John)

The following document(s) are associated with this transaction:

Document description:Main Document**Original filename:**X:\64880 Fraser -DIP\Efile\061809 Statement of Foreign Representative.pdf**Electronic document Stamp:**

[STAMP bkecfStamp_ID=983460418 [Date=6/18/2009] [FileNumber=7351016-0]
[40e572a6f4b313ffdf1269e56c99379a441ea598b3f5498c0b37ec4ff6ad18e4d3d3
ba9beb9e1d782e357e05b39c0ccfa6bb9cea2bce394892444990f91f1179]]

09-12123-KJC Notice will be electronically mailed to:

Derek C. Abbott on behalf of Debtor Fraser Papers Inc.

dabbott@mnat.com, rfusco@mnat.com;ecampbell@mnat.com

United States Trustee

USTPREGION03.WL.ECF@USDOJ.GOV

09-12123-KJC Notice will not be electronically mailed to:

John A. Sensing on behalf of Debtor Fraser Papers Inc.

Morris Nichols Arsht Tunnell, LLP

1201 North Market Street

P.O. Box 1347

Wilmington, DE 19899-1347

jsensing@mnat.com, kphillips@fisherkanaris.com

Appendix B.6

The Debtors' Motion For (A) Entry Of An Order Granting Recognition And Relief In Aid Of Foreign Main Proceeding Pursuant To 11 U.S.C. §§ 1515, 1517 And 1520 And (B) A Temporary Restraining Order And, After Notice And A Hearing, A Preliminary Injunction Granting Provisional Relief Under 11 U.S.C. § 1519(a)

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:	)	Chapter 15
	)	
FRASER PAPERS INC., <u>et al.</u> , ¹	)	Case No. 09-12123(KJC)
	)	
Debtors in Foreign Proceedings.	)	Joint Administration Proposed
_____	)	

**DEBTORS' MOTION FOR (A) ENTRY OF AN ORDER GRANTING RECOGNITION
AND RELIEF IN AID OF FOREIGN MAIN PROCEEDING PURSUANT TO 11 U.S.C.
§§ 1515, 1517 AND 1520 AND (B) A TEMPORARY RESTRAINING ORDER AND,
AFTER NOTICE AND A HEARING, A PRELIMINARY INJUNCTION GRANTING
PROVISIONAL RELIEF UNDER 11 U.S.C. § 1519(a)**

Fraser Papers Inc., ("Fraser") as foreign representative of Fraser and its affiliated captioned debtors and participants (collectively, with Fraser, the "Debtors") in a proceeding (the "Canadian Proceeding") under Canada's *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the "CCAA"), pending before the Ontario Superior Court of Justice (Commercial List) (the "Canadian Court"), hereby moves (the "Motion") this Court: (a) for entry of an order (the "Recognition Order") granting recognition and relief to the Canadian Proceeding as a foreign main proceeding pursuant to sections 1515, 1517, and 1519 of title 11 of the United States Code (the "Bankruptcy Code"); and (b) for entry of a temporary restraining order ("TRO") pursuant to sections 105(a) and 1519 of the Bankruptcy Code, *inter alia*, enforcing an order entered on June 18, 2009 (the "CCAA Order") by the Ontario Superior Court of Justice (Commercial List) (the "Canadian Court") in connection with a proceeding (the "Canadian Proceeding") under Canada's *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. c-36, as

¹ These jointly administered cases are those of the following debtors: Fraser Papers Inc., FPS Canada Inc., Fraser Papers Holdings Inc., Fraser Timber Ltd., Fraser Papers Limited, and Fraser N.H. LLC.

DATE FILED

6-18-09

FILE NO.

7

amended (the “CCAA”), and, after notice and a hearing, a preliminary injunction, granting the Debtors provisional relief under sections 105(a) and 1519(a)(1), (2), and (3) of the Bankruptcy Code and scheduling a hearing on Fraser’s request for a preliminary injunction. In support hereof, Fraser respectfully submits the *Memorandum Of Points And Authorities In Support Of Debtors’ Motion For (A) Entry Of An Order Granting Recognition And Relief In Aid Of Foreign Main Proceeding Pursuant To 11 U.S.C. §§ 1515, 1517 And 1520 And (B) A Temporary Restraining Order And, After Notice And A Hearing, A Preliminary Injunction Granting Provisional Relief Under 11 U.S.C. § 1519(a)* (the “Memorandum”) and also represents and states as follows:

JURISDICTION AND VENUE

1. This Court has jurisdiction over this Motion pursuant to 28 U.S.C. §§ 157 and 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2)(P). Venue of this proceeding and this Motion is proper in this District pursuant to 28 U.S.C. § 1410. The statutory predicates for the relief requested herein are sections 105(a), 1515, 1517, 1519(a), and 1520 of the Bankruptcy Code and Rule 7065 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), and Rule 65 of the Federal Rules of Civil Procedure (the “Federal Rules”).

BACKGROUND

2. Contemporaneously herewith, on June 18, 2009 (the “Petition Date”), the Debtors filed chapter 15 petitions pursuant to sections 1504 and 1515 of the Bankruptcy Code, commencing these chapter 15 cases in aid of the Canadian Proceeding, seeking recognition of the Canadian Proceeding as a “foreign main proceeding” as defined in section 1502(4) of the Bankruptcy Code and seeking other necessary relief in aid of the Canadian Proceeding.

3. The Court is respectfully referred to the *Declaration of J. Peter Gordon of Fraser Papers Inc. in Support of (I) Petitions for Recognition of Canadian Proceeding Under 11 U.S.C. § 1515; (II) Debtors' Motion for Order Directing Joint Administration of Chapter 15 Bankruptcy Cases Under Fed. R. Bankr. P. 1015(b); and (III) Debtors' Motion for (A) Entry Of An Order Granting Recognition And Relief In Aid Of Foreign Main Proceeding Pursuant To 11 U.S.C. §§ 1515, 1517 And 1520 And (B) Temporary Restraining Order and, After Notice and a Hearing, a Preliminary Injunction Granting Provisional Relief Under 11 U.S.C. § 1519(a)* (the "Gordon Declaration") which outlines in detail the Debtors, their operations, and the Canadian Proceeding, and is incorporated herein by reference.

REQUEST FOR RELIEF

4. By this Motion, Fraser seeks:

(a) entry, after notice and a hearing, of a TRO and preliminary injunction: (i) enforcing the CCAA Order in the United States on an interim basis; (ii) granting provisional relief under 11 U.S.C. §§ 105(a) and 1519(a)(1) prohibiting all persons and entities from (w) continuing any action or commencing any additional action involving the Debtors, their assets or the proceeds thereof, or their former, current or future directors and officers; (x) enforcing any judicial, quasi-judicial, administrative or regulatory judgment, assessment or order or arbitration award against the Debtors or their assets; (y) commencing or continuing any action to create, perfect or enforce any lien, setoff or other claim against the Debtors or against any of their property; or (z) managing or exercising control over the Debtors' assets located within the United States except as expressly authorized by Fraser in writing; (iii) granting provisional relief under 11 U.S.C. § 1519(a)(2) entrusting the administration or realization of all or part of the Debtors' assets located in the United States to Fraser; (iv) granting provisional relief under 11

U.S.C. § 1519(a)(3) authorizing Fraser to operate the Debtors' businesses and to exercise the rights and powers of a trustee under and to the extent provided by sections 363 and 552 of the Bankruptcy Code; (v) authorizing the financing pursuant to the CIT Term Sheet, the CIT Credit Agreement and the DIP Facility as set forth in the CCAA Order; and (vi) scheduling a hearing before this Court (the "Hearing") to consider Fraser's request for a preliminary injunction granting the same relief as set forth in items (i), (ii), (iii) and (iv) above; and

(b) entry of the Recognition Order after notice and a hearing: (i) granting recognition of the Canadian Proceeding as a foreign main proceeding pursuant to section 1517(b)(1) of the Bankruptcy Code and relief related thereto; (ii) enforcing the CCAA Order (or such further order of the Canadian Court which may then be appropriate) in the United States on a permanent basis; and (iii) such further relief as this Court deems just and proper.

BASIS FOR RELIEF

5. As set forth more fully in the Memorandum, this Court should enter the Recognition Order and the TRO. Fraser believes that granting the relief sought herein will best assure an economical, expeditious and equitable administration of the Debtors' restructuring.

6. Specifically, with regard to the Recognition Order:

- (a) the Canadian Proceeding is a "foreign proceeding" within the meaning of section 101(23) of the Bankruptcy Code because it is a collective judicial proceeding pending under Canada's insolvency law;
- (b) the Canadian Proceeding is a foreign "main" proceeding within the meaning of section 1502(4) of the Bankruptcy Code because Canada indisputably constitutes the Debtors' "center of main interests" under sections 1502(4), 1516(c) and 1517(b)(1) of the Bankruptcy Code;
- (c) the Canadian Court authorized and appointed Fraser to administer the reorganization of the Debtors' assets or affairs and to act as their representative and as the representative of the Canadian Proceeding, thereby qualifying Fraser as a foreign representative within the meaning of section 101(24) of the Bankruptcy Code; and

- (d) the Debtors' petitions meet the requirements of section 1515 of the Bankruptcy Code because: (i) they have been filed with a true and exact copy of the CCAA Order commencing the Canadian Proceeding and appointing Fraser as the foreign representative, as required by sections 1515(b) and (c) of the Bankruptcy Code; and (ii) otherwise comply with the Bankruptcy Code, Bankruptcy Rules and the Local Rules of Bankruptcy Practice and Procedure of the United States Bankruptcy Court for the District of Delaware.

7. Accordingly, this Court should recognize the Canadian Proceeding as a foreign main proceeding, and grant Fraser recognition as the Debtors' foreign representative.

8. This Court should also enforce the CCAA Order on an interim and final basis. The CCAA Order provides relief similar to and consistent with what the Bankruptcy Code affords automatically to chapter 11 debtors. It provides the Debtors with, among other things:

- (a) Stay relief to protect their business and property;
- (b) Protection of their contractual rights from potential termination, discontinuance, alteration or interference;
- (c) Authority to remain in possession, control and management of their assets and to continue to operate their business;
- (d) Authority to restructure their business by downsizing or shutting down any operations, terminating employees or repudiating leases, with the consequences thereof dealt with in a plan of arrangement or compromise or further order by the Canadian Court;
- (e) Authority to enter into an amendment to the CIT Credit Agreement (as defined in the CCAA Order) substantially on the terms of the CIT Term Sheet (as defined in the CCAA Order);
- (f) Authority to borrow, repay and reborrow under and in accordance with the terms of the CIT Term Sheet and the CIT Credit Agreement (as defined in the CCAA Order) and granting the CIT DIP Charge (as defined in the CCAA Order) on the Debtors' assets in the amount of \$20,000,000 minus the amount outstanding from time to time under the DIP Facility (as defined in the CCAA Order), subject to the priorities, terms and conditions of the CCAA Order, to secure current and future amounts outstanding under the CIT Term Sheet and the CIT Credit Agreement (as defined in the CCAA Order);

- (g) Authority to enter into and to incur debtor-in-possession financing under the DIP Facility (as defined in the CCAA Order), and granting the DIP Lender (as defined in the CCAA Order) the DIP Lender's Charge (as defined in the CCAA Order) on all of the Debtors' assets, subject to the priorities, terms and conditions set forth in the CCAA Order, to secure current and future amounts outstanding under the DIP Facility;
- (h) Injunctive relief to protect former and current directors and officers and the ability to pay certain prepetition obligations; and
- (i) Authority to file a plan of compromise or arrangement between, among others, the CCAA Debtors and one or more classes of stakeholders.

9. Regarding the TRO, Fraser believes that unless this Court enjoins the commencement or proceedings against the Debtors and gives effect to Fraser's exclusive authority to manage and control the Debtors' assets located within the United States, the Debtors will be immediately and irreparably harmed. As described more fully in the Memorandum and Gordon Declaration, absent the relief requested herein, there exists a material threat of imminent irreparable diminution in value of the Debtors' principal assets because suppliers, creditors and other parties in interest may take steps to deplete the Debtors' estates to the detriment of all stakeholders. Creditors in the United States may seek a tactical advantage by unilateral action, including acceleration or commencement of litigation, or attachment or other attempts to gain control of the Debtors' property, in whatever United States jurisdiction that creditor may choose. Any such actions would severely impair the Debtors' ability to obtain the best recoveries possible for all stakeholders under the Canadian Proceeding, and would jeopardize the Debtors' attempts to reorganize.

10. Via these actions, creditors may also seek to avoid participating in the Canadian Proceeding, the success of which depends on the Debtors' ability to adopt a plan covering the claims of all stakeholders. The threat of disruption of this process, as well as the potential costs incurred by the Debtors in defending themselves from these actions, would seriously harm the

prospects of a successful reorganization in the Canadian Proceeding, and would cause irreparable harm to the Debtors and other parties in interest.

11. Moreover, without interim approval by this Court of the financing authorized by the Canadian Court in the CCAA Order, the Debtors will not have access to the financial resources necessary to fund their capital requirements to continue operations uninterrupted, thereby preserving the value of the Debtors' assets. Simply put, without approval of the relief requested in the Motion for Relief, it is likely that the Debtors will be forced to stop operations, and the Debtors will suffer irreparable harm for which they will have no adequate remedy at law.

NOTICE

12. Fraser requests that the Court grant this Motion without notice to creditors. Fraser will serve the signed order approving this Motion on identified interested parties by United States mail, postage prepaid or as otherwise ordered by this Court. In light of the nature of the relief requested, Fraser submits, and requests that this Court hold, that no further notice is required.

NO PRIOR REQUEST

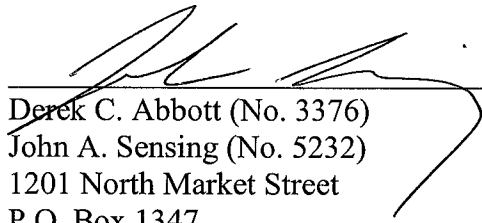
13. No prior request for the relief sought herein has been made to this or any other court in the United States.

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

WHEREFORE, for the reasons set forth in the Memorandum and the Gordon Declaration, Fraser respectfully requests that the Court (i) after notice and a hearing, enter the proposed Recognition Order attached hereto as **Exhibit A**; (ii) enter the proposed temporary restraining order attached hereto as **Exhibit B**; (iii) after notice and a hearing, enter the proposed order attached hereto as **Exhibit C** granting a preliminary injunction; and (iv) grant such other relief as this Court determines is fair and equitable under the circumstances.

Dated: June 18, 2009
Wilmington, Delaware

MORRIS, NICHOLS, ARSHT & TUNNELL, LLP



Derek C. Abbott (No. 3376)
John A. Sensing (No. 5232)
1201 North Market Street
P.O. Box 1347
Wilmington, Delaware 19899-1347
(302) 658-9200

-and-

THORNTON GROUT FINNIGAN LLP
D.J. Miller, Esq.
Danny Nunes, Esq.
Suite 3200, Canadian Pacific Tower
100 Wellington St. West
P.O. Box 329, Toronto-Dominion Centre
Toronto, Canada M5K 1K7
(416) 304-1616

*Counsel to the Debtors
Fraser Papers Inc., et al.*

Exhibit A – Proposed Recognition Order

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:	)	Chapter 15
	)	
FRASER PAPERS INC., <i>et al.</i> , ²	)	Case No. 09-12123(KJC)
	)	
Debtors in Foreign Proceedings.	)	Joint Administration Proposed
	)	
_____	)	RE: D.I. _____

**ORDER GRANTING RECOGNITION AND RELIEF IN AID OF FOREIGN MAIN
PROCEEDING PURSUANT TO 11 U.S.C. §§ 1515, 1517 AND 1520**

Upon the petitions filed under chapter 15 of title 11 of the United States Code (the “Bankruptcy Code”) and the required documents thereto (the “Chapter 15 Petitions”) by Fraser Papers Inc. (“Fraser”) and its affiliated captioned debtors and participants (collectively, with Fraser, the “Debtors”); the *Declaration of J. Peter Gordon, Chief Executive Officer of Fraser Papers Inc., in Support of (I) Petitions for Recognition of Canadian Proceeding Under 11 U.S.C. § 1515; (II) Debtors’ Motion for Order Directing Joint Administration of Chapter 15 Bankruptcy Cases Under Fed. R. Bankr. P. 1015(b); and (III) Debtors’ Motion for (A) Entry Of An Order Granting Recognition And Relief In Aid Of Foreign Main Proceeding Pursuant To 11 U.S.C. §§ 1515, 1517 And 1520 And (B) Temporary Restraining Order and, After Notice and a Hearing, a Preliminary Injunction Granting Provisional Relief Under 11 U.S.C. § 1519(a)* (the “Gordon Declaration”); and the *Memorandum Of Points And Authorities In Support Of Debtors’ Motion For (A) Entry Of An Order Granting Recognition And Relief In Aid Of Foreign Main Proceeding*

² These jointly administered cases are those of the following debtors: Fraser Papers Inc., FPS Canada Inc., Fraser Papers Holdings Inc., Fraser Timber Ltd., Fraser Papers Limited, and Fraser N.H. LLC.

Pursuant To 11 U.S.C. §§ 1515, 1517 And 1520 And (B) A Temporary Restraining Order And, After Notice And A Hearing, A Preliminary Injunction Granting Provisional Relief Under 11 U.S.C. § 1519(a) (the “Memorandum”) related to a proceeding (the “Canadian Proceeding”) under Canada’s *Companies’ Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the “CCAA”), pending before the Ontario Superior Court of Justice (Commercial List) (the “Canadian Court”); and the Court having considered and reviewed the Chapter 15 Petitions, the Gordon Declaration and the Memorandum; and upon the record of the statements made by interested parties; and after due deliberation and sufficient cause appearing therefor, the Court finds and concludes as follows:

- a) This Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334;
- b) This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2)(P);
- c) Venue is proper in this District pursuant to 28 U.S.C. § 1410;
- d) Fraser is duly appointed to act as the foreign representative (the “Foreign Representative”) of the Debtors within the meaning of sections 101(24) and 1517(a)(2) of the Bankruptcy Code;
- e) These chapter 15 cases were properly commenced in compliance with and pursuant to sections 1504 and 1515 of the Bankruptcy Code;
- f) The Chapter 15 Petitions satisfy the requirements of section 1515 of the Bankruptcy Code;
- g) The Canadian Proceeding is a foreign proceeding within the meaning of section 101(23) of the Bankruptcy Code and is entitled to recognition as a foreign proceeding by this Court pursuant to sections 1515 and 1517(a) of the Bankruptcy Code;

h) The Canadian Proceeding is entitled to recognition as a foreign main proceeding pursuant to sections 1502(4) and 1517(b)(1) of the Bankruptcy Code because the Debtors have their center of main interests in Canada; and

i) Recognition of the Canadian Proceeding as a foreign main proceeding is necessary and appropriate, in the interests of the public and international comity, consistent with the public policy of the United States, warranted pursuant to sections 1520 and 1521 of the Bankruptcy Code, and will not cause hardship to plaintiffs in litigation against the Debtors, if any, or any other parties-in-interest, that is not outweighed by the benefits of granting the relief set forth herein.

NOW THEREFORE, IT IS HEREBY ORDERED THAT:

1. The Canadian Proceeding is granted recognition pursuant to section 1517(a) of the Bankruptcy Code.

2. The Canadian Proceeding is recognized as a foreign main proceeding pursuant to section 1517(b)(1) of the Bankruptcy Code.

3. The CCAA Order (as may be amended from time to time) is hereby enforced on a final basis and shall be given full force and effect in the United States.

4. All relief afforded a foreign main proceeding pursuant to section 1520 of the Bankruptcy Code is granted without limitation. Specifically, to the extent not inconsistent with the CCAA Order, the automatic stay of section 362 of the Bankruptcy Code applies with respect to the Debtors, any property of the Debtors that is within the territorial jurisdiction of the United States, and the Debtors' former, current, and future directors and officers.

5. Additional relief pursuant to sections 1521(a)(5) and 1521(b) of the Bankruptcy Code, including, but not limited to, entrusting the administration, realization and

distribution of the Debtors' assets located within the territorial jurisdiction of the United States to the Foreign Representative, is granted.

6. The Debtors are hereby authorized to enter into an amendment to the CIT Credit Agreement substantially on the terms of the CIT Term Sheet, both as defined in the CCAA Order.

7. The Debtors are hereby authorized to borrow, repay and reborrow under and in accordance with the terms of the CIT Term Sheet and the CIT Credit Agreement, both as defined in the CCAA Order.

8. CIT is hereby granted the CIT DIP Charge, as defined in the CCAA Order, on all of the Debtors' United States assets in the amount of \$20,000,000 minus the amount outstanding from time to time under the DIP Facility, subject to the priorities, terms and conditions of the CCAA Order, to secure current and future amounts outstanding under the CIT Term Sheet and the CIT Credit Agreement, both as defined in the CCAA Order.

9. The Debtors are hereby authorized to enter into the DIP Facility as defined in the CCAA Order and to incur up to \$22,000,000, the full amount of the indebtedness under the DIP Facility authorized by the CCAA Order.

10. The DIP Lender, as defined in the CCAA Order, is hereby granted the DIP Lender's Charge, as defined in the CCAA Order, on all of the Debtors' United States assets, subject to the priorities, terms and conditions set forth in the CCAA Order, to secure current and future amounts outstanding under the DIP Facility.

11. Pursuant to sections 105(a), 364(e), 1519(a)(3), and 1521(a)(7) of the Bankruptcy Code, the validity of the indebtedness and the priority of the liens authorized by the CCAA Order and made enforceable in the United States by this Order shall not be affected by

any reversal or modification of this Order on appeal or the entry of an order denying recognition of the Canadian Proceeding pursuant to section 1517 of the Bankruptcy Code;

12. No action taken by the Foreign Representative, the Debtors or each of their successors, agents, representatives, advisors or counsel, in preparing, disseminating, applying for, implementing or otherwise acting in furtherance of or in connection with the Canadian Proceeding, this Order or these chapter 15 cases or any adversary proceeding herein, or any further proceeding commenced hereunder, shall be deemed to constitute a waiver of the immunity afforded such person under sections 306 and 1510 of the Bankruptcy Code.

13. This Court shall retain jurisdiction with respect to the enforcement, amendment or modification of this Order, any requests for additional relief or any adversary proceeding brought in and through these chapter 15 cases, and any request by an entity for relief from the provisions of this Order, for cause shown, that is properly commenced and within the jurisdiction of this Court.

Dated: _____, 2009
Wilmington, Delaware

THE HONORABLE KEVIN J. CAREY
UNITED STATES BANKRUPTCY JUDGE

Exhibit B – Proposed TRO

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:	)	Chapter 15
	)	
FRASER PAPERS INC., <u>et al.</u> , ¹	)	Case No. 09-12123(KJC)
	)	
Debtors in Foreign Proceedings.	)	Joint Administration Proposed
	)	
_____	)	RE: D.I. _____

TEMPORARY RESTRAINING ORDER

Upon the motion (the “Motion”) of Fraser Papers Inc. (“Fraser”) as foreign representative of Fraser and its affiliated captioned debtors and participants (collectively, with Fraser, the “Debtors”) in a proceeding (the “Canadian Proceeding”) under Canada’s *Companies’ Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the “CCAA”), pending before the Ontario Superior Court of Justice (Commercial List) (the “Canadian Court”), pursuant to sections 105(a) and 1519 of title 11 of the United States Code (the “Bankruptcy Code”), for the entry of a temporary restraining order (the “TRO”), *inter alia*, enforcing an order entered on June 18, 2009 (the “CCAA Order”) by the Ontario Superior Court of Justice (Commercial List) (the “Canadian Court”) in connection with a proceeding (the “Canadian Proceeding”) under Canada’s *Companies’ Creditors Arrangement Act*, R.S.C. 1985, c. c-36, as amended (the “CCAA”), and, after notice and a hearing, a preliminary injunction granting the Debtors provisional relief under sections 105(a) and 1519(a)(1), (2), and (3) of the Bankruptcy Code and scheduling a hearing (the “Hearing”) on Fraser’s request for a preliminary injunction; and the Court having considered

¹

These jointly administered cases are those of the following debtors: Fraser Papers Inc., FPS Canada Inc., Fraser Papers Holdings Inc., Fraser Timber Ltd., Fraser Papers Limited, and Fraser N.H. LLC.

and reviewed the Motion, the petitions filed by the Debtors under chapter 15 of the Bankruptcy Code, and required documents thereto (the “Chapter 15 Petitions”), and the Memorandum (as defined in the Motion) and the Gordon Declaration (as defined in the Motion), each in support of the Motion and the Chapter 15 Petitions (collectively, the “Supporting Documents”), and based on the foregoing, the Court finds and concludes as follows:

a) Fraser has demonstrated a substantial likelihood of success that the Debtors are subject to a pending foreign main proceeding in Canada and that Fraser is the foreign representative of the Debtors;

b) The commencement or continuation of any action or proceeding in the United States against the Debtors, any of their assets or proceeds thereof, or their former, current, and future directors and officers should be enjoined pursuant to sections 105(a) and 1519 of the Bankruptcy Code to permit the expeditious and economical administration of the foreign estates in the Canadian Proceeding, and the relief requested will cause neither an undue hardship nor create any hardship to any party in interest that is outweighed by the benefits of the TRO;

c) Unless a restraining order is issued, it appears to the Court that there is a material risk that the Debtors’ assets located in the United States could be subject to attack by creditors, thereby potentially interfering with the jurisdictional mandate of this Court under chapter 15 of the Bankruptcy Code, and interfering with and causing harm to the Debtors’ efforts to administer the Debtors’ estates in the Canadian Proceeding, and undermining the Debtors’ efforts to achieve an equitable distribution for the benefit of all of the Debtors’ creditors; as a result, the Debtors will suffer immediate and irreparable injury for which they will have no adequate remedy at law, making it necessary that the Court grant the relief requested without prior notice to the parties in interest or their counsel;

d) Fraser has demonstrated that the incurrence of indebtedness as authorized by the CCAA Order is necessary to prevent irreparable harm to the Debtors because without such financing, the Debtors will be unable to continue operations, thereby significantly impairing the value of their assets;

e) Fraser has demonstrated that the terms of the financing are fair and reasonable and were entered into in good faith by CIT and the DIP Lender as defined in the CCAA Order and CIT and the DIP Lender would not extend financing without the protection provided by section 364(e) of the Bankruptcy Code as made applicable by section 1519 of the Bankruptcy Code;

f) The interest of the public will be served by this Court's granting of the relief requested by Fraser;

g) This Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334;

h) This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2)(P); and

i) Venue is proper in this District pursuant to 28 U.S.C. § 1410.

NOW THEREFORE, IT IS HEREBY ORDERED THAT:

1. All persons and entities are hereby enjoined from (a) continuing any action or commencing any additional action, involving the Debtors, their assets or the proceeds thereof, or their former, current, and future directors and officers with respect to any claim against such directors or officers that arose before the date hereof and relates to any obligations of the Debtors whereby the directors or officers are alleged to be liable in their capacity as directors or officers until further order of this Court; (b) enforcing any judicial, quasi-judicial, administrative or regulatory judgment, assessment, order or arbitration award against the

Debtors, their assets, or their former, current, and future directors and officers with respect to any claim against such directors or officers that arose before the date hereof and relates to any obligations of the Debtors whereby the directors or officers are alleged to be liable in their capacity as directors or officers until further order of this Court; (c) commencing or continuing any action to create, perfect or enforce any lien, setoff or other claim against the Debtors or against any of their property; or (d) managing or exercising control over the Debtors' assets located within the United States except as expressly authorized by Fraser in writing.

2. Until further order of this Court, Fraser is hereby established as the exclusive representative of the Debtors in the United States with the exclusive authority to administer the Debtors' assets and affairs in the United States including, without limitation, any transfer of or withdrawals from any bank accounts maintained by the Debtors.

3. Until further order of this Court, Fraser is hereby authorized to operate the Debtors' businesses and to exercise the rights and powers of a trustee under and to the extent provided by sections 363 and 552 of the Bankruptcy Code.

4. The CCAA Order is hereby enforced on an interim basis and shall be given full force and effect in the United States until otherwise ordered by this Court.

5. The Debtors are hereby authorized to enter into an amendment to the CIT Credit Agreement substantially on the terms of the CIT Term Sheet, both as defined in the CCAA Order.

6. The Debtors are hereby authorized to borrow, repay and reborrow under and in accordance with the terms of the CIT Term Sheet and the CIT Credit Agreement, both as defined in the CCAA Order.

7. CIT is hereby granted the CIT DIP Charge, as defined in the CCAA Order, on all of the Debtors' United States assets in the amount of \$20,000,000 minus the amount outstanding from time to time under the DIP Facility, subject to the priorities, terms and conditions of the CCAA Order, to secure current and future amounts outstanding under the CIT Term Sheet and the CIT Credit Agreement, both as defined in the CCAA Order.

8. Pending the hearing on Fraser's request for a preliminary injunction, the Debtors are hereby authorized to enter into the DIP Facility as defined in the CCAA Order and to incur up to \$22,000,000, the full amount of the indebtedness under the DIP Facility authorized by the CCAA Order.

9. The DIP Lender, as defined in the CCAA Order, is hereby granted the DIP Lender's Charge, as defined in the CCAA Order, on all of the Debtors' United States assets, subject to the priorities, terms and conditions set forth in the CCAA Order, to secure current and future amounts outstanding under the DIP Facility.

10. Pursuant to sections 105(a), 364(e), 1519(a)(3), and 1521(a)(7) of the Bankruptcy Code, the validity of the indebtedness and the priority of the lien authorized by the CCAA Order and made enforceable in the United States by this Order shall not be affected by any reversal or modification of this Order on appeal or the entry of an order denying recognition of the Canadian Proceeding pursuant to section 1517 of the Bankruptcy Code.

11. Pursuant to Federal Rule of Bankruptcy Procedure 7065(b), no notice to any person is required prior to entry and issuance of this Order.

12. Any party in interest may make a motion seeking relief from or modifying this Order by, on not less than ten (10) days' written notice to Fraser and to Fraser's counsel, Morris, Nichols, Arsht & Tunnell LLP, 1201 North Market Street, Wilmington, Delaware

19899-1347 (Attention: Derek C. Abbott) and Thornton Grout Finnigan LLP, Suite 3200, Canadian Pacific Tower, 100 Wellington St. West, P.O. Box 329, Toronto-Dominion Centre, Toronto, Canada M5K 1K7 (Attention: D.J. Miller), filing a motion seeking an order of this Court vacating or modifying the injunction entered in this proceeding, and any such request shall be the subject matter of a hearing as scheduled by the Court and, otherwise, any party in interest may file objections and be heard by the Court in accordance with the terms of any order of the Court providing for a hearing in the future on any subsequent relief sought by Fraser in this proceeding.

13. Pursuant to Federal Rule of Bankruptcy Procedure 7065, the security provisions of Federal Rule of Civil Procedure 65(c) are waived.

14. Copies of the Supporting Documents shall be served upon the Debtors, all administrators in foreign proceedings of the Debtors, all other parties (or their counsel) known by the Debtors against whom provisional relief is sought under section 1519 of the Bankruptcy Code (except the Debtors' employees), including any such parties (or counsel) that have addresses outside the United States, and all parties to any litigation in which any of the Debtors is a party and that is pending in the United States as of the Petition Date², in accordance with Bankruptcy Rule 2002(q), and any interested party that becomes known to Fraser by first class mail or overnight courier within five (5) business days of the Petition Date (or three (3) business days following the time a party is identified by Fraser, whichever is later).

² All capitalized terms not defined herein shall have the meaning ascribed to them in the Motion.

15. Service in accordance with this Order shall constitute adequate and sufficient service and notice.

16. The Supporting Documents shall also be made available by Fraser upon request via electronic mail or at the offices of Morris Nichols Arsht & Tunnell LLP, 1201 North Market Street, Wilmington, Delaware 19899-1347 to the attention of Derek C. Abbott, (302) 351-9357, dabbott@mnat.com.

17. The Court shall hold a hearing on Fraser's request for a preliminary injunction granting substantially the same relief through entry of an order on recognition of the Canadian Proceeding before the Honorable _____, United States Bankruptcy Judge, for the Hearing at __:__.m Eastern time on _____, 2009, at the United States Bankruptcy Court, 824 Market Street, Third Floor, Wilmington, Delaware 19801 or as soon thereafter as counsel may be heard.

18. Objections, if any, submitted for the purpose of opposing Fraser's request for a preliminary injunction on the terms described above must be made in writing describing the basis therefor and the nature and extent of the respondent's interests in the Debtors' estates and shall be filed with the Court and served upon Morris, Nichols, Arsht & Tunnell LLP, 1201 North Market Street, Wilmington, Delaware 19899-1347 (Attention: Derek C. Abbott) and Thornton Grout Finnigan LLP, Suite 3200, Canadian Pacific Tower, 100 Wellington St. West, P.O. Box 329, Toronto-Dominion Centre, Toronto, Canada M5K 1K7 (Attention: D.J. Miller), counsel for Fraser, so as to be received on or before _____, 2009 at __:__.m. Eastern time; except that the foregoing is without prejudice to the right of any party-in-interest to seek, upon appropriate notice and hearing, to terminate or limit this temporary restraining order.

19. If no objection to the Debtors' request for a preliminary objection is timely filed and served in accordance with this Order, this Court will enter the proposed Order for Preliminary Injunction without further notice or hearing.

20. This Order will remain in effect until the earlier of the entry of an order granting or denying the preliminary injunction or the entry of an order recognizing the Canadian Proceeding as a foreign main proceeding in accordance with 11 U.S.C. § 1517.

21. Nothing contained herein shall enjoin a police or regulatory act of a governmental unit, including a criminal action or proceeding.

22. This Court shall retain jurisdiction with respect to all matters relating to the interpretation or implementation of this Order.

Dated: _____, 2009
Wilmington, Delaware

THE HONORABLE KEVIN J. CAREY
UNITED STATES BANKRUPTCY JUDGE

2916540.5

Exhibit C – Proposed Preliminary Injunction

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:	)	Chapter 15
	)	
FRASER PAPERS INC., <u>et al.</u> , ¹	)	Case No. 09-12123(KJC)
	)	
Debtors in Foreign Proceedings.	)	Joint Administration Proposed
	)	
_____	)	RE: D.I. _____

ORDER FOR PRELIMINARY INJUNCTION

Upon the motion (the “Motion”) of Fraser Papers Inc. (“Fraser”) as foreign representative of Fraser and its affiliated captioned debtors and participants (collectively with Fraser, the “Debtors”) in a proceeding (the “Canadian Proceeding”) under Canada’s *Companies’ Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the “CCAA”), pending before the Ontario Superior Court of Justice (Commercial List) (the “Canadian Court”), pursuant to sections 105(a) and 1519 of title 11 of the United States Code (the “Bankruptcy Code”), for the entry of, after notice and a hearing, a preliminary injunction granting the Debtors provisional relief under sections 105(a) and 1519(a)(1) and (2) of the Bankruptcy Code; and the Court having considered and reviewed the Motion, the petitions filed by the Debtors under chapter 15 of the Bankruptcy Code, and required documents thereto (the “Chapter 15 Petitions”), and the Memorandum (as defined in the Motion) and the Gordon Declaration (as defined in the Motion), each in support of the Motion and the Chapter 15 Petitions (collectively, the “Supporting Documents”), and based on the foregoing, the Court finds and concludes as follows:

¹ These jointly administered cases are those of the following debtors: Fraser Papers Inc., FPS Canada Inc., Fraser Papers Holdings Inc., Fraser Timber Ltd., Fraser Papers Limited, and Fraser N.H. LLC.

a) Fraser has demonstrated a substantial likelihood of success that the Debtors are subject to a pending foreign main proceeding in Canada and that Fraser is the foreign representative of the Debtors;

b) The commencement or continuation of any action or proceeding in the United States against the Debtors, any of their assets or proceeds thereof, or their former, current, and future directors and officers with respect to any claim against such directors or officers that arose before the date hereof and relates to any obligations of the Debtors whereby the directors or officers are alleged to be liable in their capacity as directors or officers until further order of this Court, should be enjoined pursuant to sections 105(a) and 1519 of the Bankruptcy Code to permit the expeditious and economical administration of the foreign estates in the Canadian Proceeding, and the relief requested will not cause either an undue hardship or that any hardship to the parties in interest is outweighed by the benefits;

c) Unless a preliminary injunction is issued, it appears to the Court that there is a material risk that the Debtors' assets located in the United States could be subject to attack by creditors, thereby potentially interfering with the jurisdictional mandate of this Court under chapter 15 of the Bankruptcy Code, and interfering and causing harm to, the Debtors' efforts to administer the Debtors' estates in the Canadian Proceeding, and undermining the Debtors' efforts to achieve an equitable distribution for the benefit of all of the Debtors' creditors, and as a result, the Debtors will suffer immediate and irreparable injury for which they will have no adequate remedy at law, making it necessary that the Court grant the relief requested;

d) Fraser has demonstrated that the incurrence of indebtedness as authorized by the CCAA Order is necessary to prevent irreparable harm to the Debtors because without such

financing, the Debtors will be unable to continue operations which will significantly impair the value of their assets;

e) Fraser has demonstrated that the terms of the financing are fair and reasonable and were entered into in good faith by CIT and the DIP Lender (as defined in the CCAA Order) and that CIT and the DIP Lender would not extend financing without the protection provided by section 364(e) of the Bankruptcy Code, as made applicable by section 1519 of the Bankruptcy Code;

f) The interest of the public will be served by this Court's granting of the relief requested by Fraser;

g) This Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334;

h) This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2)(P); and

i) Venue is proper in this District pursuant to 28 U.S.C. § 1410.

NOW THEREFORE, IT IS HEREBY ORDERED THAT:

1. All persons and entities are hereby enjoined from (a) continuing any action or commencing any additional action, involving the Debtors, their assets or the proceeds thereof, or their former, current, and future directors and officers with respect to any claim against such directors or officers that arose before the date hereof and relates to any obligations of the Debtors whereby the directors or officers are alleged to be liable in their capacity as directors or officers until further order of this Court; (b) enforcing any judicial, quasi-judicial, administrative or regulatory judgment, assessment or order or arbitration award against the Debtors, their assets, or their former, current, and future directors and officers with respect to any claim against such directors or officers that arose before the date hereof and relates to any

obligations of the Debtors whereby the directors or officers are alleged to be liable in their capacity as directors or officers until further order of this Court; (c) commencing or continuing any action to create, perfect or enforce any lien, setoff or other claim against the Debtors or against any of their property; or (d) managing or exercising control over the Debtors' assets located within the United States except as expressly authorized by Fraser in writing.

2. If a plaintiff in an action in which any one of the Debtors or their former or current directors and officers is or was named as a party, or as a result of which liability against any one of the Debtors may be established, all persons and entities are required to place the Debtors' United States counsel on the master service list of any such action or proceeding and take such other steps as may be necessary to ensure that such counsel receives at the address set forth below in the last paragraph of this Order (i) copies of any and all documents served by the parties to such action or proceeding or issued by the court, arbitrator, administrator, regulator or similar official having jurisdiction over such action or proceeding and (ii) any and all correspondence or other documents circulated to parties listed on the master service list.

3. With respect to any action in which any one of the Debtors may have an interest that may become known to the Debtors in the future (each a "Subsequent Claim") (i) when informed of a Subsequent Claim, United States counsel for the Debtors shall serve upon the holder of such claim a copy of the Supporting Documents and this Order or any extension thereof; (ii) the holder of a Subsequent Claim will have twenty (20) days from service of the Supporting Documents in which to file a response thereto or otherwise be enjoined from commencing or continuing the action involving any one of the Debtors, or its assets or proceeds thereof; and (iii) on not less than ten (10) days' notice to Debtors' counsel, Morris, Nichols, Arsht & Tunnell LLP, 1201 North Market Street, Wilmington, Delaware 19899-1347 (Attention:

Derek C. Abbott) and Thornton Grout Finnigan LLP, Suite 3200, Canadian Pacific Tower, 100 Wellington St. West, P.O. Box 329, Toronto-Dominion Centre, Toronto, Canada M5K 1K7 (Attention: D.J. Miller), the holder of a Subsequent Claim may file a motion seeking an order of the Court vacating or modifying the injunction entered in this proceeding with respect to such Subsequent Claim, and any such request shall be the subject matter of a hearing as scheduled by the Court and otherwise, the holder of a Subsequent Claim may file objections and be heard by the Court in accordance with the terms of any order of the Court providing for a hearing in the future on any subsequent relief sought by the Petitioners in this case.

4. Any party in interest may make a motion seeking relief from or modifying this Order by, on not less than ten (10) days' written notice to Morris, Nichols, Arsht & Tunnell LLP, 1201 North Market Street, Wilmington, Delaware 19899-1347 (Attention: Derek C. Abbott) and Thornton Grout Finnigan LLP, Suite 3200, Canadian Pacific Tower, 100 Wellington St. West, P.O. Box 329, Toronto-Dominion Centre, Toronto, Canada M5K 1K7 (Attention: D.J. Miller), counsel for Fraser, filing a motion seeking an order of this Court vacating or modifying the injunction entered in this proceeding, and any such request shall be the subject matter of a hearing as scheduled by the Court and, otherwise, any party in interest may file objections and be heard by the Court in accordance with the terms of any order of the Court providing for a hearing in the future on any subsequent relief sought by the Debtors in this proceeding.

5. Until further order of this Court, Fraser is hereby established as the exclusive representative of the Debtors in the United States with the exclusive authority to administer the Debtors' assets and affairs in the United States including, without limitation, any transfer of or withdrawals from any bank accounts maintained by the Debtors.

6. Until further order of this Court, Fraser is hereby authorized to operate the Debtors' businesses and to exercise the rights and powers of a trustee under and to the extent provided by sections 363 and 552 of the Bankruptcy Code.

7. The Debtors are hereby authorized to enter into an amendment to the CIT Credit Agreement substantially on the terms of the CIT Term Sheet, both as defined in the CCAA Order.

8. The Debtors are hereby authorized to borrow, repay and reborrow under and in accordance with the terms of the CIT Term Sheet and the CIT Credit Agreement, both as defined in the CCAA Order.

9. CIT is hereby granted the CIT DIP Charge, as defined in the CCAA Order, on all of the Debtors' United States assets in the amount of \$20,000,000 minus the amount outstanding from time to time under the DIP Facility, subject to the priorities, terms and conditions of the CCAA Order, to secure current and future amounts outstanding under the CIT Term Sheet and the CIT Credit Agreement, both as defined in the CCAA Order.

10. The Debtors are hereby authorized to enter into the DIP Facility as defined in the CCAA Order and to incur up to \$22,000,000, the full amount of the indebtedness under the DIP Facility authorized by the CCAA Order.

11. The DIP Lender, as defined in the CCAA Order, is hereby granted the DIP Lender's Charge, as defined in the CCAA Order, on all of the Debtors' United States assets, subject to the priorities, terms and conditions set forth in the CCAA Order, to secure current and future amounts outstanding under the DIP Facility.

12. Pursuant to sections 105(a), 364(e), 1519(a)(3), and 1521(a)(7) of the Bankruptcy Code, the validity of the indebtedness and the priority of the lien authorized by the

CCAA Order and made enforceable in the United States by this Order shall not be affected by any reversal or modification of this Order on appeal or the entry of an order denying recognition of the Canadian Proceeding pursuant to section 1517 of the Bankruptcy Code.

13. Pursuant to Federal Rule of Bankruptcy Procedure 7065, the security provisions of Federal Rule of Civil Procedure 65(c) are waived.

14. This Order will remain in effect until the entry of an order recognizing the Canadian Proceeding as a foreign main proceeding in accordance with 11 U.S.C. § 1517.

15. Nothing contained herein shall enjoin a police or regulatory act of a governmental unit, including a criminal action or proceeding.

16. This Court shall retain jurisdiction with respect to all matters relating to the interpretation or implementation of this Order.

Dated: _____, 2009
Wilmington, Delaware

THE HONORABLE KEVIN J. CAREY
UNITED STATES BANKRUPTCY JUDGE

2916540.5

File a Motion:09-12123-KJC Fraser Papers Inc.

Type: bk

Chapter: 15 v

Office: 1 (Delaware)

Assets: u

Judge: KJC

U.S. Bankruptcy Court**District of Delaware**

Notice of Electronic Filing

The following transaction was received from John A. Sensing entered on 6/18/2009 at 6:44 PM EDT and filed on 6/18/2009

Case Name: Fraser Papers Inc.**Case Number:** 09-12123-KJC**Document Number:** 7**Docket Text:**

Motion for Temporary Restraining Order \\ *Debtors' Motion For (A) Entry Of An Order Granting Recognition And Relief In Aid Of Foreign Main Proceeding Pursuant To 11 U.S.C. §§ 1515, 1517 And 1520 And (B) A Temporary Restraining Order And, After Notice And A Hearing, A Preliminary Injunction Granting Provisional Relief Under 11 U.S.C. § 1519(a)* Filed by Fraser Papers Inc.. (Attachments: # (1) Exhibit A# (2) Exhibit B# (3) Exhibit C) (Sensing, John)

The following document(s) are associated with this transaction:

Document description:Main Document**Original filename:**X:\64880 Fraser -DIP\Efile\061809 TRO MOTION.pdf**Electronic document Stamp:**

[STAMP bkecfStamp_ID=983460418 [Date=6/18/2009] [FileNumber=7351130-0]
[81f2e31d5f6dace22de3d1bb7f8a732f11fe1eac4022607c96ba0e64e07dbc6fe483
a8f70931d445a0e405b73c5b8a89279cd4f2b1d50c566c45656a5d8e5065]]

Document description:Exhibit A**Original filename:**X:\64880 Fraser -DIP\Efile\061809 TRO MOTION EXHIBIT A.pdf**Electronic document Stamp:**

[STAMP bkecfStamp_ID=983460418 [Date=6/18/2009] [FileNumber=7351130-1]
[3fc1c5f4cbeeda35578ffb36e5cea4f8d3ad5c48af368901f9eb5573f0b284b8785e
f15ae7727ff0668b56c7269126df5273549db887329b91c0d7b2b5ae9bad]]

Document description:Exhibit B**Original filename:**X:\64880 Fraser -DIP\Efile\061809 TRO MOTION EXHIBIT B.pdf**Electronic document Stamp:**

[STAMP bkecfStamp_ID=983460418 [Date=6/18/2009] [FileNumber=7351130-2]
[73b7e886ac95210c4d059cb2d75202926338cf3c7b64e5fd0cdc68cdf19a94d96963
38b887401efe06f9ee9e82e02c9dc52130897dc917a0aed48442222c1901]]

Document description:Exhibit C**Original filename:**X:\64880 Fraser -DIP\Efile\061809 TRO MOTION EXHIBIT C.pdf

Electronic document Stamp:

[STAMP bkecfStamp_ID=983460418 [Date=6/18/2009] [FileNumber=7351130-3]
[21ecca1a4b9f67001881edefd4b080bb772be67d20862928e38aa8d384c19ab5938b
b2e4f4038b6dd1d235a8a4e8ca2cdd948beba7241a63eb81b93ce2d1ee3f]]

09-12123-KJC Notice will be electronically mailed to:

Derek C. Abbott on behalf of Debtor Fraser Papers Inc.
dabbott@mnat.com, rfusco@mnat.com;ecampbell@mnat.com

United States Trustee
USTPREGION03.WL.ECF@USDOJ.GOV

09-12123-KJC Notice will not be electronically mailed to:

John A. Sensing on behalf of Debtor Fraser Papers Inc.
Morris Nichols Arsht Tunnell, LLP
1201 North Market Street
P.O. Box 1347
Wilmington, DE 19899-1347
jsensing@mnat.com, kphillips@fisherkanaris.com

Appendix B.7

The Memorandum Of Points And Authorities In Support Of Debtors' Motion For (A) Entry Of An Order Granting Recognition And Relief In Aid Of Foreign Main Proceeding Pursuant To 11 U.S.C. §§ 1515, 1517 And 1520 And (B) A Temporary Restraining Order And, After Notice And A Hearing, A Preliminary Injunction Granting Provisional Relief Under 11 U.S.C. § 1519(a)

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:	)	Chapter 15
	)	
FRASER PAPERS INC., <u>et al.</u> , ¹	)	Case No. 09-12123 (KJC)
	)	
Debtors in Foreign Proceedings.	)	Joint Administration Proposed
	)	

**MEMORANDUM OF POINTS AND AUTHORITIES IN SUPPORT OF
DEBTORS' MOTION FOR (A) ENTRY OF AN ORDER GRANTING RECOGNITION
AND RELIEF IN AID OF FOREIGN MAIN PROCEEDING PURSUANT TO 11 U.S.C.
§§ 1515, 1517 AND 1520 AND (B) A TEMPORARY RESTRAINING ORDER AND,
AFTER NOTICE AND A HEARING, A PRELIMINARY INJUNCTION GRANTING
PROVISIONAL RELIEF UNDER 11 U.S.C. § 1519(A)**

Dated: June 18, 2009

Wilmington, Delaware

MORRIS, NICHOLS, ARSHT & TUNNELL, LLP
Derek C. Abbott (No. 3376)
John A. Sensing (No. 5232)
1201 North Market Street
P.O. Box 1347
Wilmington, Delaware 19899-1347
(302) 658-9200

-and-

THORNTON GROUT FINNIGAN LLP
D.J. Miller, Esq.
Danny Nunes, Esq.
Suite 3200, Canadian Pacific Tower
100 Wellington St. West
P.O. Box 329, Toronto-Dominion Centre
Toronto, Canada M5K 1K7
(416) 304-1616

*Counsel to the Debtors
Fraser Papers Inc., et al.*

¹

These jointly administered cases are those of the following debtors: Fraser Papers Inc., FPS Canada Inc., Fraser Papers Holdings Inc., Fraser Timber Ltd., Fraser Papers Limited, and Fraser N.H. LLC.

DATE FILED 6-18-09
DOCKET NO. 8

TABLE OF CONTENTS

	<u>Page</u>
PRELIMINARY STATEMENT	1
FACTUAL BACKGROUND	3
ARGUMENT	4
I. THE COURT SHOULD RECOGNIZE THE CANADIAN PROCEEDING AS A FOREIGN MAIN PROCEEDING	4
A. These Cases Concern a Foreign Proceeding	5
B. These Cases were Commenced by a Foreign Representative	6
C. These Cases were Properly Commenced	7
D. The Canadian Proceeding Should be Recognized as a Foreign Main Proceeding	7
II. THE COURT SHOULD GRANT THE REQUESTED PROVISIONAL INJUNCTIVE RELIEF	8
A. The Relief Requested is Authorized by Section 1519(a)	9
B. The Debtors Satisfy the Requirements for a TRO	13
C. The Debtors Satisfy the Requirements of Section 1519(e)	16
CONCLUSION	18

TABLE OF AUTHORITIES

Cases

<i>A.H. Robins Co. v. Piccinin</i> 788 F.2d 994 (4 th Cir. 1986)	13
<i>Adams v. Freedom Forge Corp.</i> 204 F.3d 475 (3d Cir. 2000)	16
<i>Am. Film Techs., Inc. v. Taritero (In re Am. Film Techs., Inc.)</i> 175 B.R. 847 (Bankr. D. Del. 1994)	13
<i>Caddel v. Clairton Corn.</i> 105 B.R. 366 (N.D. Tex. 1989)	7
<i>In re Banco Nacional de Obras y Servicios Publico, S N C.</i> 91 B.R. 661 (Bankr. S.D.N.Y. 1988)	11
<i>In re Bd. of Dirs. of Hopewell Int'l Ins. Ltd.</i> 238 B.R. 25 (Bankr. S.D.N.Y. 1999)	18
<i>In re Bird</i> 222 B.R. 229 (Bankr. S.D.N.Y. 1998)	11
<i>In re Contintental Airlines</i> 177 B.R. 475 (D. Del. 1993)	12
<i>In re Creative Building Maintenance Inc.</i> No. 06-03586 (Bankr. W.D.N.Y. Nov. 22, 2006)	11
<i>In re Davis</i> 191 B.R. 577 (Bankr. S.D.N.Y. 1996)	7, 12
<i>In re Ionosphere Clubs, Inc.</i> 111 B.R. 423 (Bankr. S.D.N.Y. 1990)	12
<i>In re Lentz Furniture, Inc.</i> 267 B.R. 516 (Bankr. D. Del. 2000)	16
<i>In re Lines</i> 81 B.R. 267 (Bankr. S.D.N.Y. 1988)	14, 17
<i>In re MMG LLC</i> 256 B.R. 544 (Bankr. S.D.N.Y. 2000)	14, 17
<i>In re North America Steamships, Ltd.</i> No. 06-13077 (Bankr. S.D.N.Y. Dec. 29, 2006)	11

TABLE OF AUTHORITIES (Continued)

<i>In re Rickel Home Ctrs., Inc.</i> 199 B.R. 498 (Bankr. D. Del. 1996)	12, 13
<i>In re Uniflex, Inc.</i> 319 B.R. 101 (Bankr. D. Del. 2005)	16, 17
<i>In re YMB Magnex Intern., Inc.</i> 249 B.R. 402 (Bankr. E.D. Pa. 2000)	10
<i>MuscleTech Research & Dev.</i> No. 06-10992 (Bankr. S.D.N.Y. Mar. 3, 2006)	6
<i>Smith v. Dominion Bridge Corp.</i> 1999 WL 111465, at *3 (E.D. Pa. March 2, 1999)	7
<i>TKR Cable v. Cable City Corp.</i> 267 F.3d 196 (3d Cir. 2001)	14
<i>U.S. v. Bell</i> 414 F.3d 474 n.2 (3d Cir. 2005)	16
<i>Victrix S.S. Co. S.A. v. Salen Dry Cargo A.B.</i> 825 F.2d 709 (2d Cir. 1987)	14
<i>W.R. Grace & Co. v. Chakarian (In re W.R. Grace & Co.)</i> 386 B.R. 17 (Bankr. D. Del. 2008)	12, 13
<u>Statutes</u>	
11 U.S.C. § 101(23)	5
11 U.S.C. § 1501	2
11 U.S.C. § 1506	8
11 U.S.C. § 1517(a)	5, 15
11 U.S.C. § 1517(b)(1)	7, 8
11 U.S.C. § 1519(a)	1, 3, 10, 15
11 U.S.C. § 1519(e)	15
11 U.S.C. §§ 1515(b) and (c)	7

TABLE OF AUTHORITIES (Continued)

11 U.S.C. §§ 1515, 1517 And 1520	1, 3
28 U.S.C. § 1410(1)	4
28 U.S.C. § 157(b)(2)(P)	4
28 U.S.C. §§ 157 and 1334	4
U.S.C. §§ 1501(a) and 1508	8
<u>Other Authorities</u>	
H.R. Rep. 109-31(1)	5

Fraser Papers Inc. ("Fraser"), in its capacity as foreign representative of Fraser and its affiliated captioned debtors and participants (collectively with Fraser, the "Debtors") in a proceeding (the "Canadian Proceeding") under Canada's *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the "CCAA"), pending before the Ontario Superior Court of Justice (Commercial List) (the "Canadian Court"), respectfully submits this Memorandum of Points And Authorities In Support Of Debtors' Motion For (A) Entry Of An Order Granting Recognition And Relief In Aid Of Foreign Main Proceeding Pursuant To 11 U.S.C. §§ 1515, 1517 And 1520 And (B) A Temporary Restraining Order And, After Notice And A Hearing, A Preliminary Injunction Granting Provisional Relief Under 11 U.S.C. § 1519(a) (the "Memorandum") pursuant to Local Bankruptcy Rule 9013-1(b), and respectfully states as follows:

PRELIMINARY STATEMENT

The Debtors seek ancillary relief under chapter 15 of the Bankruptcy Code ("Chapter 15") as part of the Debtors' comprehensive cross-border reorganization. Specifically, the Canadian Court issued an order (the "CCAA Order") commencing the Canadian Proceeding and, among other things, (a) staying further prosecution of any and all potential or outstanding actions against the Debtors and their former, current and future directors and officers and prohibiting execution against all assets of the Debtors to allow the Debtors an opportunity to explore all restructuring alternatives and to preserve and enhance the value of the Debtors' assets in the interim, (b) appointing Fraser as the foreign representative of the Debtors for the purposes of these proceedings, and (c) expressly authorizing Fraser to commence these chapter 15 cases for the Debtors and seek relief for the Debtors in the United States consistent with the relief granted under the CCAA Order.

Accordingly, the Debtors have commenced their chapter 15 cases seeking recognition of the Canadian Proceeding as a “foreign main proceeding” for the purposes of obtaining relief in aid of the Canadian Proceeding and so that the Debtors may be afforded the relief attendant to recognition of the Canadian Proceeding, including the automatic stay under section 362 of the Bankruptcy Code. In the interim, however, the Debtors require immediate protection in the United States consistent with the relief provided for in the CCAA Order under sections 105(a), 1519(a)(1), 1519(a)(2), and 1519(a)(3) of the Bankruptcy Code to prevent suppliers, creditors and other parties in interest who may take steps to deplete the Debtors’ estates to the detriment of all stakeholders, or may institute or continue actions or claims against the Debtors or their former, current or future directors or officers with respect to any claim against such directors or officers alleging liability in their capacity as director or officers, as set forth in the CCAA Order. The Canadian Court has already granted this relief in Canada and has authorized and empowered Fraser to seek co-extensive relief in the United States in aid of the Canadian Court and the Canadian Proceeding. The effectiveness of the Canadian Proceeding and the restructuring contemplated thereby depends on the type of coordination and cooperation inherent in chapter 15 of the Bankruptcy Code and the policy behind it. See 11 U.S.C. § 1501.

The Debtors’ aim in commencing the Canadian Proceeding and these chapter 15 cases, and in seeking the injunctive relief requested, is to maximize recoveries to, and provide for an equitable distribution of value among, all creditors. Without the provisional injunctive relief sought in these cases under sections 105(a) and 1519(a)(1), (2), and (3) of the Bankruptcy Code, suppliers, creditors and other stakeholders may have the ability to disrupt the Debtors’ operations, potentially deplete the Debtors’ estates to the detriment of all stakeholders, and irreparably jeopardize the Debtors’ ongoing efforts to restructure. Moreover, without the debtor-

in-possession financing sought by the Debtors, the Debtors may be forced to cease operations, thereby severely damaging the value of the Debtors' estates.

The relief requested in these chapter 15 cases is well-justified under the circumstances. A stay, in both Canada and the United States, will provide the limited breathing period that is crucial to the Debtors' ability to negotiate with the numerous claimants that will emerge in response to an anticipated call for claims in the Canadian Proceeding, with a view to formulating a plan under the CCAA. Given the Debtors' current circumstances, development and approval of a plan that includes an international, equitable resolution of all creditors' claims is in the best interests of all creditors.

FACTUAL BACKGROUND

The necessity for relief and the pertinent facts, including, without limitation, facts cited below are set forth in the *Debtors' Motion For (A) Entry Of An Order Granting Recognition And Relief In Aid Of Foreign Main Proceeding Pursuant To 11 U.S.C. §§ 1515, 1517 And 1520 And (B) A Temporary Restraining Order And, After Notice And A Hearing, A Preliminary Injunction Granting Provisional Relief Under 11 U.S.C. § 1519(a)* (the "Motion for Relief") and the *Declaration of J. Peter Gordon of Fraser Papers Inc. in Support of (I) Petitions for Recognition of Canadian Proceeding Under 11 U.S.C. § 1515; (II) Debtors' Motion for Order Directing Joint Administration of Chapter 15 Bankruptcy Cases Under Fed. R. Bankr. P. 1015(b); and (III) Debtors' Motion for (A) Entry Of An Order Granting Recognition And Relief In Aid Of Foreign Main Proceeding Pursuant To 11 U.S.C. §§ 1515, 1517 And 1520 And (B) Temporary Restraining Order and, After Notice and a Hearing, a Preliminary Injunction Granting Provisional Relief Under 11 U.S.C. § 1519(a)* (the "Gordon Declaration"). The Gordon

Declaration and its exhibits describe in detail the Debtors, their operations, and the Canadian Proceeding.

ARGUMENT

I. THE COURT SHOULD RECOGNIZE THE CANADIAN PROCEEDING AS A FOREIGN MAIN PROCEEDING

This Court has jurisdiction to hear and determine cases commenced under the Bankruptcy Code and all core proceedings arising thereunder pursuant to 28 U.S.C. §§ 157 and 1334. A case under chapter 15 is considered a “case” under the Bankruptcy Code. Recognition of foreign proceedings and other matters under chapter 15 of the Bankruptcy Code have expressly been designated as core proceedings pursuant to 28 U.S.C. § 157(b)(2)(P).

Venue is proper in this District. The principal assets in the United States of the Debtors—Fraser’s equity interests in its various subsidiaries—are located within the District of Delaware. Accordingly, venue is proper in this District pursuant to 28 U.S.C. § 1410(1).

The Canadian Proceeding is entitled to recognition as a foreign main proceeding under chapter 15 of the Bankruptcy Code because, among other things:

- (A) the Canadian Proceeding is a foreign proceeding within the meaning of section 101(23) of the Bankruptcy Code, and is a foreign main proceeding within the meaning of section 1502(4) of the Bankruptcy Code (Gordon Decl., ¶¶ 14-16);
- (B) Fraser is a foreign representative within the meaning of section 101(24) of the Bankruptcy Code and expressly authorized by the Canadian Court to seek recognition of the Canadian Proceeding (Gordon Decl., ¶ 20); and
- (C) the documents accompanying the Chapter 15 Petitions meet the requirements of sections 1514 and 1515 of the Bankruptcy Code with respect to the Debtors. (Gordon Decl., ¶ 21).

Section 1517(a) of the Bankruptcy Code *requires* recognition of a foreign proceeding if:

- (1) such foreign proceeding for which recognition is sought is a foreign main proceeding or foreign nonmain proceeding within the meaning of section 1502;
- (2) the foreign representative applying for recognition is a person or body; and
- (3) the petition meets the requirements of section 1515.

11 U.S.C. § 1517(a).¹

A. These Cases Concern a Foreign Proceeding

Bankruptcy Code section 101(23) provides, in pertinent part, as follows:

The term “foreign proceeding” means a collective judicial or administrative proceeding in a foreign country, including an interim proceeding, under a law relating to insolvency or adjustment of debt in which proceeding the assets and affairs of the debtor are subject to control or supervision by a foreign court, for the purpose of restructuring or liquidation.

11 U.S.C. § 101(23). As more fully described in the Chapter 15 Petitions and the Gordon Declaration, the Canadian Proceeding and the potential plan of arrangement for the Debtors to be developed constitute a statutory means of comprehensively restructuring the Debtors’ liabilities under the supervision of the Canadian Court. (Gordon Decl., ¶ 14). Indeed, as is readily apparent from review of the CCAA Order, the Canadian Proceeding is a collective judicial proceeding in a foreign country (Canada) under a law (the CCAA) relating to adjustment of debt

¹

According to the legislative history of this section, “[T]he decision to grant recognition is not dependent upon any findings about the nature of the foreign proceedings of the sort previously mandated by section 304(c) of the Bankruptcy Code. The requirements of this section, which incorporates the definitions in section 1502 and sections 101(23) and (24), are all that must be fulfilled to attain recognition.” H.R. Rep. 109-31(1), 109th Cong., Sess. 2005, *reprinted in* 2005 U.S.C.C.A.N. 88, 169 at 175.

in which the assets and affairs of the Debtors are subject to control or supervision by a court (the Canadian Court) for the purpose of restructuring such debts. Accordingly, these chapter 15 cases concern a foreign proceeding within the meaning of section 101(23) of the Bankruptcy Code and the Court is entitled to so presume under section 1516(b) of the Bankruptcy Code.

Moreover, courts routinely recognize Canadian proceedings as foreign proceedings under Chapter 15. *See, e.g., Nortel Networks Corp.*, Case No. 09-10164 (Bankr. D. Del. Feb. 27, 2009); *Pope & Talbot, Inc.*, Case No. 08-11933 (Bankr. D. Del. Sept. 8, 2008); *Destinator Technologies Inc.*, Case No. 08-11003 (Bankr. D. Del. June 6, 2008); *Mount Real Corp.*, No. 06-41636 (Bankr. D. Minn. Sept. 6, 2006); *Quebec, Inc.*, No. 06-07875 (Bankr. N.D. Ill. Aug. 8, 2006); *Norshield Asset Mgmt.*, No. 06-40997 (Bankr. D. Minn. June 28, 2006); *MuscleTech Research & Dev.*, No. 06-10992 (Bankr. S.D.N.Y. Mar. 3, 2006). Further, under former section 304 of the Bankruptcy Code, the statutory predecessor to chapter 15, Canadian proceedings, including insolvency proceedings, were regularly granted comity. *See Smith v. Dominion Bridge Corp.*, 1999 WL 111465, at *3 (E.D. Pa. March 2, 1999) (“As a sister common law jurisdiction, courts have consistently extended comity to Canadian Bankruptcy proceedings.”); *In re Davis*, 191 B.R. 577, 587 (Bankr. S.D.N.Y. 1996) (“Courts in the United States uniformly grant comity to Canadian proceedings”); *Comfeld v. Investors Overseas Servs. Ltd.*, 471 F. Supp. 1255, 1260-62 (S.D.N.Y. 1979), *aff’d*, 614 F.2d 1286 (2d Cir. 1979); *Caddel v. Clairton Corp.*, 105 B.R. 366, 366 (N.D. Tex. 1989).

B. These Cases were Commenced by a Foreign Representative

Similarly, the face of the CCAA Order indicates that Fraser is the “foreign representative” of the Debtors within the meaning of section 101(24) of the Bankruptcy Code, which defines a “foreign representative” in pertinent part as a “person or body . . . authorized in a foreign proceeding to administer the reorganization or the liquidation of the debtor’s assets or

affairs or to act as a representative of such foreign proceeding.” Under section 1516(b) of the Bankruptcy Code, this Court is entitled to presume the CCAA Order is authentic. Indeed, the express language of the CCAA Order authorizes and empowers Fraser, as foreign representative, to commence these chapter 15 cases in aid of the Canadian Proceeding. (CCAA Order, ¶ 55).

C. These Cases were Properly Commenced

These chapter 15 cases were duly and properly commenced in accordance with sections 1504 and 1515 of the Bankruptcy Code by the filing of the Chapter 15 Petitions for recognition of a foreign proceeding under section 1515(a) accompanied by all documents and information required by 11 U.S.C. §§ 1515(b) and (c), including: (i) a copy of the CCAA Order affirming the existence of the Canadian Proceeding and expressly appointing Fraser as the foreign representative, (ii) a statement identifying all foreign proceedings with respect to the Debtors that are known to Fraser. Having filed the above-referenced documents and because the Court is entitled under section 1516(b) of the Bankruptcy Code to presume the authenticity of the CCAA Order, the requirements of section 1515 of the Bankruptcy Code have been met.

D. The Canadian Proceeding Should be Recognized as a Foreign Main Proceeding

The Bankruptcy Code provides that a foreign proceeding for which chapter 15 recognition is sought must be recognized as a “foreign main proceeding” if it is pending in the country where the debtor has the center of its main interests. 11 U.S.C. § 1517(b)(1). Canada is the center of the Debtors’ main interests because, *inter alia*: (a) the Debtors’ primary corporate, management, banking, and strategic functions are undertaken from the Debtors’ head office in Ontario; (b) the Debtors operate a centralized cash management system and all centralized banking arrangements are conducted in Ontario; (c) budgeting for each facility is approved at Fraser’s head office in Toronto; (d) all corporate decision-making for the Debtors occurs at Fraser’s head office; (e) financial reporting of the Debtors is done on a consolidated basis and the

audited financial statements are prepared in Ontario; and (f) with one exception, all credit facilities of the Debtors are with secured lenders who manage such facilities in Toronto, Ontario. (Gordon Decl., ¶ 16). Accordingly, the Canadian Proceeding is pending in the center of the Debtors' main interests and constitutes a "foreign main proceeding" as defined in section 1502(4) of the Bankruptcy Code.

As set forth above, the Canadian Proceeding for which recognition is sought is a "foreign main proceeding" within the meaning of section 1502 of the Bankruptcy Code; Fraser, applying for recognition on behalf of the Debtors, is a "foreign representative" within the meaning of section 101(24) of the Bankruptcy Code; and the Chapter 15 Petitions meet the requirements of section § 1515 of the Bankruptcy Code with respect to the Debtors. Accordingly, the Court is required to enter an Order recognizing the Canadian Proceeding. 11 U.S.C. § 1517.

In addition, recognizing the Canadian Proceeding would not be manifestly contrary to the public policy of the United States under 11 U.S.C. § 1506.² Indeed, granting such recognition gives effect to the United States public policy respecting foreign proceedings through the objectives set forth in 11 U.S.C. §§ 1501(a) and 1508.

II. THE COURT SHOULD GRANT THE REQUESTED PROVISIONAL INJUNCTIVE RELIEF

Upon recognition of the Canadian Proceeding as a "foreign main proceeding," the Debtors shall have the benefit of the relief conferred under section 1520(a) of the Bankruptcy

² As the legislative history explains, "11 U.S.C. § 1506 follows of the [UNCITRAL] Model Law [on Cross-Border Insolvency (1997)] article 5 exactly, [which] is standard in UNCITRAL texts, and has been narrowly interpreted on a consistent basis in courts around the world. The word 'manifestly' in international usage restricts the public policy exception to the most fundamental policies of the United States." HR. Rep. 109-31(1), 109 Cong., 1st Sess. 2005, *reprinted in* 2005 U.S.C.C.A.N. 88, 169 at 172.

Code, including the automatic stay under section 362. Despite having obtained a stay in Canada pursuant to the CCAA Order, the Debtors also require immediate, interim protection staying execution on the Debtors' assets located in the United States and entrusting administration of the Debtors' assets located in the United States to Fraser until the Canadian Proceeding is recognized. Accordingly, the Debtors request immediate, provisional relief from this Court pursuant to section 1519 of the Bankruptcy Code.

A. The Relief Requested is Authorized by Section 1519(a)

Section 1519(a) provides, in pertinent part,

From the time of filing a petition for recognition until the court rules on the petition, the court may, at the request of the foreign representative where relief is urgently needed to protect the assets of the debtor or the interests of the creditors, grant relief of a provisional nature, including —

- (1) staying execution against the debtor's assets;
- (2) entrusting the administration or realization of all or part of the debtor's assets located in the United States to the foreign representative or another person authorized by the court, including an examiner, in order to protect and preserve the value of assets that, by their nature or because of other circumstances, are perishable, susceptible to devaluation or otherwise in jeopardy ; and
- (3) any relief referred to in paragraph (3), (4) and (7) of section 1521(a).

As an additional basis upon which relief can be granted, section 105(a) of the Bankruptcy Code also allows the Court to “issue any order . . . necessary or appropriate to carry out the provisions of [title 11].” Section 105(a) assures “the bankruptcy courts’ power to take whatever action is appropriate and necessary in aid of the exercise of their jurisdiction.” 2 Collier on Bankruptcy ¶ 105.01 (Alan N. Resnick et al. eds., 15th ed. rev. 2006).

Consistent with the CCAA Order (CCAA Order, ¶ 55), Fraser has asked this Court to immediately provide the Debtors with the relief authorized in section 1519 of the Bankruptcy Code. Section 1519(a)(3), by incorporating section 1521(a)(7), authorizes this Court, subject to exceptions not relevant here, to grant “any additional relief” that may be available to a chapter 11 debtor or trustee. 11 U.S.C. § 1519(a)(3). The relief sought herein is consistent with and in furtherance of the injunctive relief that has been granted in the Canadian Proceeding.

Moreover, the requested relief is fully consistent with the relief granted in past cases in which bankruptcy courts in the Third Circuit and elsewhere have cooperated with foreign proceedings under former section 304, the statutory predecessor to chapter 15. *See, e.g., In re YMB Magnex Intern., Inc.*, 249 B.R. 402, 407 (Bankr. E.D. Pa. 2000) (“Pursuant to § 304(b), the Court has the power to enjoin the commencement or continuation of any action against a debtor in a foreign proceeding or any property involved in that proceeding. The injunctive relief available under § 304(b) is not unlike the injunction which is automatic in a chapter 7 or 11 case pursuant to Section 362 of the Code.”); *In re North America Steamships, Ltd.*, No. 06-13077 (Bankr. S.D.N.Y. Dec. 29, 2006); *In re Creative Building Maintenance Inc.*, No. 06-03586 (Bankr. W.D.N.Y. Nov. 22, 2006).

Further, the injunctive relief requested is necessary “to prevent individual American creditors from arrogating to themselves property belonging to the creditors as a group.” *In re Banco Nacional de Obras y Servicios Publico, S N C.*, 91 B.R. 661, 664 (Bankr. S.D.N.Y. 1988); *see also In re Bird*, 222 B.R. 229, 233 (Bankr. S.D.N.Y. 1998) (finding that the purpose of filing under former section 304 is to prevent local creditors from dismembering assets located in the United States). Unilateral action by suppliers, creditors or other entities in the

United States could potentially seriously disrupt the Debtors' businesses, undermine the Debtors' reorganization efforts, and impair the value of the Debtors' assets. Such individual action would be detrimental to all creditors, and is precisely the kind of harm that provisional relief under section 1519 of the Bankruptcy Code seeks to prevent.

This Court also has the authority under sections 1519(a)(3) and 105(a) of the Bankruptcy Code to enjoin actions against the Debtors' former, current and future directors and officers protected by the CCAA Order, consistent with relief granted by the Canadian Court. Such injunctive relief is necessary to protect the Debtors' estates and creditors. As stated above, sections 1519(a)(1) and (3) of the Bankruptcy Code allow a court to grant relief on the filing of a chapter 15 petition in the form of relief provided for in paragraph (7) of section 1521(a), which in turn allows the Court to grant any relief under chapter 15 that would be available to a trustee, subject to certain limitations not applicable here. Relief available to a trustee includes that under section 105(a) of the Bankruptcy Code, which allows "[t]he court [to] issue any order, process, or judgment that is necessary or appropriate to carry out the provisions of [the Bankruptcy Code]."

Courts in the Third Circuit and elsewhere have recognized that a section 105 injunction to protect a third party is sometimes appropriate. Under section 105, a court may "stay litigation against non-debtors ... when a failure to do so will work irreparable harm on the debtor's estates and creditors." *In re Davis*, 191 B.R. 577, 586 (Bankr. S.D.N.Y. 1996); *In re Continental Airlines*, 177 B.R. 475, 479 (D. Del. 1993) (staying litigation that would adversely affect the debtor's "ability to pursue a successful plan of reorganization"); *W.R. Grace & Co. v. Chakarian (In re W.R. Grace & Co.)*, 386 B.R. 17, 30-32 (Bankr. D. Del. 2008) (extending the automatic stay to lawsuits against nondebtors where indemnity agreements indicate an identity of

interests between the nondebtors and the debtors); *In re Rickel Home Ctrs., Inc.*, 199 B.R. 498, 500-01 (Bankr. D. Del. 1996) (extending the automatic stay to lawsuits against non-debtors where non-debtor and debtor parties share an identity of interests and third-party action will have an adverse impact on debtor's ability to reorganize).

Courts have found that prosecution of a claim against third-party defendants, where their liability is essentially derivative of the liability of the debtor, may be enjoined. *In re Ionosphere Clubs, Inc.*, 111 B.R. 423, 434 (Bankr. S.D.N.Y. 1990) (finding that where debtors' and non-debtors' proceedings are "inextricably interwoven" such that non-debtors' proceedings could have an adverse impact on the debtors' estates, section 105(a) can be used to enjoin the non-debtors' proceedings). Indeed, two factors that courts typically consider to determine the propriety of extending an injunction seeking to expand the protections of the automatic stay to non-debtor parties under section 105(a) of the Bankruptcy Code are: (1) whether the non-debtor and debtor share an identity of interest such that a suit against the non-debtor is essentially a suit against the debtor and (2) whether the third-party action will have an adverse impact on the debtor's reorganization effort. *W.R. Grace*, 386 B.R. at 30; *Rickel Home Ctrs.*, 199 B.R. at 500-01. Courts have consistently held that a unity of interests exists between the non-debtor and debtor where an action against third parties, such as directors and officers of the debtor, would trigger indemnity obligations on the part of the debtor and adversely affect the debtor's ability to reorganize. *See id.*; *see also A.H. Robins Co. v. Piccinin*, 788 F.2d 994, 1003 (4th Cir. 1986); *Am. Film Techs., Inc. v. Taritero (In re Am. Film Techs., Inc.)*, 175 B.R. 847, 853-55 (Bankr. D. Del. 1994) (finding that entitlement to indemnification between debtor and its officers is sufficient to show identity of interests necessary to extend 105(a) injunctive relief to debtor's officers).

Here, the CCAA Order requires the Debtors to indemnify their former, current and future directors and officers for actions taken on behalf of the Debtors as set forth in the CCAA Order, and provides that the directors and officers will be granted a charge on the Debtors' property as security for such indemnity obligations. CCAA Order, ¶¶ 24-26. Thus, there is a clear unity of interest between the Debtors and their former, current and future directors and officers. Additionally, allowing actions to proceed against the Debtors' directors and officers in the United States will multiply defense costs of the Debtor and, where a plaintiff prevails, will increase claims against the Debtors' estates, to the detriment of the Debtors' other creditors. Accordingly, the Debtors' ability to reorganize will undoubtedly be negatively impacted if claims against directors and officers are not stayed pursuant to sections 105(a) and 1519(a)(3) of the Bankruptcy Code until the conclusion of the Debtors' reorganization efforts in Canada and the United States.

B. The Debtors Satisfy the Requirements for a TRO

The Debtors meet the requirements for a temporary restraining order under rule 65(b) of the Federal Rules, which is made applicable hereto by rule 7065 of the Bankruptcy Rules. Pursuant to rule 65 of the Federal Rules, in order to obtain an ex parte temporary restraining order, the applicant must show that "immediate and irreparable injury, loss, or damage will result to the applicant before the adverse party or that party's attorney can be heard in opposition." *See, e.g., TKR Cable v. Cable City Corp.*, 267 F.3d 196, 198 (3d Cir. 2001) (granting *ex parte* temporary restraining order against defendant to enjoin further sale of cable television descramblers).

The Debtors will face irreparable harm absent the TRO. Without enforcing the stay of proceedings in the United States, the Debtors' United States assets may be seized, attached or otherwise stripped for the benefit of individual creditors rather than the Debtors' estates *in*

toto. Courts have consistently held that “the premature piecing out of property involved in a foreign liquidation proceeding constitutes irreparable injury.” *See, e.g., In re Lines*, 81 B.R. 267, 270 (Bankr. S.D.N.Y. 1988). The disruption of the orderly determination of claims and the fair distribution of assets has also been held to harm a debtor’s estate. *See Victrix S.S. Co. S.A. v. Salen Dry Cargo A.B.*, 825 F.2d 709, 714 (2d Cir. 1987); *In re MMG LLC*, 256 B.R. 544, 555 (Bankr. S.D.N.Y. 2000) (finding that the guiding principle of bankruptcy is equality of distribution and that irreparable harm exists whenever local creditors of the foreign debtor seek to collect on claims or obtain preferred positions to the detriment of other creditors). Moreover, unless a TRO is issued in this case, there is a risk that parties in interest may commence actions against Fraser, the other Debtors, their business or assets, or their former, current or future directors and officers, thereby interfering with the jurisdictional mandate of this Court under chapter 15 of the Bankruptcy Code, and interfering with the Debtors’ attempts to restructure pursuant to the Canadian Proceeding. Such actions would also increase the claims against the Debtors’ estates as they incur defense costs and expenses, and would undermine the Debtors’ attempts to achieve a maximum distribution to their creditors.

Indeed, upon commencement the Canadian Proceeding, a dire situation has developed for one of the Debtors’ U.S. paper mills, because critical suppliers have stopped all of their shipments. Without immediate injunctive relief from this Court, these operations, essential to the Debtors’ existence, will shut down nearly immediately. Gordon Decl. ¶ 25.

In addition, the Debtors are insolvent, and their financial situation is dire. Without interim approval by this Court of the financing authorized by the Canadian Court in the CCAA Order, the Debtors will not have access to the financial resources necessary to fund their capital requirements to continue operations uninterrupted, thereby preserving the value of the Debtors’

assets. Simply put, without approval of the relief requested in the Motion for Relief, it is likely that the Debtors will be forced to stop operations, thereby greatly diminishing the value of their estates. As a result, the Debtors will suffer irreparable harm for which they will have no adequate remedy at law.

The successful administration of the Debtors' estates here requires that the claims of all creditors, wherever situated, be resolved in the Canadian Proceeding. If the relief sought herein is not granted, suppliers, creditors and other stakeholders may take steps that will disrupt the Debtors' businesses and derail their ability to reorganize. An immediate stay would maintain the status quo and keep creditors from racing to the courthouse and dismembering the Debtors by attaching or exercising control over their U.S. assets in a piecemeal fashion. Those unilateral actions would fly in the face of the CCAA Order, thwart the jurisdictional mandate of this Court under chapter 15 of the Bankruptcy Code, and interfere with and harm the Debtors' efforts to administer the estates pursuant to the Canadian Proceeding. Therefore, it is necessary that this Court grant the relief requested without prior notice to parties in interest or their counsel.

Moreover, a hearing on actual notice to identified parties in interest would be scheduled within ten days of entry of the order, and thus the period in which parties would be subject to the ex parte restraining order would be minimal before they have an opportunity to be heard. Moreover, the Order accompanying the *Debtors' Motion For (A) Entry Of An Order Granting Recognition And Relief In Aid Of Foreign Main Proceeding Pursuant To 11 U.S.C. §§ 1515, 1517 And 1520 And (B) A Temporary Restraining Order And, After Notice And A Hearing, A Preliminary Injunction Granting Provisional Relief Under 11 U.S.C. § 1519(a)* as proposed by the Debtors provides that parties have a right to request relief from the temporary restraining order prior to the date scheduled for the hearing on ten (10) days written notice.

C. The Debtors Satisfy the Requirements of Section 1519(e)

To obtain relief under sections 1519(a)(1) and (2) of the Bankruptcy Code, section 1519(e) requires a foreign representative to satisfy the general standards for injunctive relief. 11 U.S.C. § 1519(e).

When considering granting injunctive relief in the Third Circuit, courts must consider: “(1) whether the movant has shown a reasonable probability of success on the merits; (2) whether the movant will be irreparably injured by denial of the relief; (3) whether granting preliminary relief will result in even greater harm to the nonmoving party; and (4) whether granting the preliminary relief will be in the public interest.” *U.S. v. Bell*, 414 F.3d 474, 478 n.2 (3d Cir. 2005); *see also, e.g., Adams v. Freedom Forge Corp.*, 204 F.3d 475, 484 (3d Cir. 2000) (requiring (i) irreparable harm absent an injunction and (ii) a reasonable likelihood of success on the merits and “if relevant, the Court should also examine the likelihood of irreparable harm to the non-moving party and whether the injunction serves the public interest.”); *In re Uniflex, Inc.*, 319 B.R. 101, 104 (Bankr. D. Del. 2005) (same); *In re Lentz Furniture, Inc.*, 267 B.R. 516 (Bankr. D. Del. 2000) (“To obtain a preliminary injunction, the Debtor must establish four elements: (i) a likelihood of success on the merits of the underlying action, (ii) that it will suffer irreparable harm absent injunctive relief, (iii) that the injunction will not cause substantial harm to the defendant, and (iv) that public policy does not militate against an injunction.”).

The Debtors are likely to succeed on the merits. In this context, “[t]o establish a likelihood of success on the merits, the Debtor[s] must show that [they] would be entitled to relief under the law on which the claims are based.” *Uniflex*, 319 B.R. at 104. Based on the facts of the Debtors’ cases, it is beyond dispute that the Debtors are involved in a “foreign main proceeding” with respect to which Fraser is the “foreign representative.” As all proper supporting documentation was filed contemporaneously with the Chapter 15 Petitions and

section 1516(b) allows the Court to make significant presumptions, there is a high likelihood that recognition of the Chapter 15 Petitions will be granted. Further, upon recognition, a stay against execution on the Debtors' assets will automatically apply under section 362 of the Bankruptcy Code, made applicable hereto by section 1520(a)(1) of the Bankruptcy Code. As the Canadian Proceeding should be recognized as a foreign main proceeding and, as upon recognition, section 362 of the Bankruptcy Code will apply, the Debtors are likely to succeed on the merits.

Further, as stated above, the Debtors will face irreparable harm absent injunctive relief. Courts have consistently held that "the premature piecing out of property involved in a foreign liquidation proceeding constitutes irreparable injury," and irreparable harm exists when local creditors of a foreign debtor seek to advantage themselves to the detriment of other creditors. *See Lines*, 81 B.R. at 270; *MMG LLC*, 256 B.R. at 555. The successful administration of the Debtors' estates requires that the claims of all creditors, wherever situated, be resolved in the foreign proceeding. If the relief sought herein is not granted, the value of the principal assets of the Debtors' estates will likely be substantially diminished, and creditors could unilaterally attempt to strip the Debtors' estates of their U.S. assets. Additionally, without approval of the debtor-in-possession financing approved in the CCAA Order, the Debtors will likely be forced to halt operations, thereby destroying the value of the Debtors' businesses as a going concern. Such diminution of value constitutes irreparable harm.

Third, there is no likelihood of irreparable harm to nonmoving parties. By granting the relief requested herein, the Court will not fashion a form of relief that would otherwise not be provided. The Court will simply be providing essentially the same relief that (i) will be granted upon recognition of the foreign proceeding pursuant to section 1520(a)(1) of the Bankruptcy Code, albeit provisionally and several weeks in advance and (ii) the Canadian Court

has already granted. Clearly, no nonmoving party will be irreparably harmed by granting the relief requested herein.

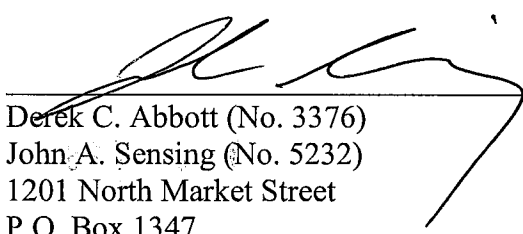
Finally, recognizing the Canadian Proceeding and granting the relief requested herein will not be manifestly opposed to the public policy of the United States. *See, e.g., Smith*, 1999 WL 11465, at *3 (“As a sister common law jurisdiction, courts have consistently extended comity to Canadian bankruptcy proceedings.”); *In re Bd. of Dirs. of Hopewell Int’l Ins. Ltd.*, 238 B.R. 25, 66 (Bankr. S.D.N.Y. 1999) (“And, when the foreign proceeding is in a sister common law jurisdiction with procedures akin to our own, comity should be extended with less hesitation, there being fewer concerns over the procedural safeguards employed in those foreign proceedings.”). On the contrary, “the firm policy of American courts is the staying of actions against a corporation which is the subject of a bankruptcy proceeding in another jurisdiction.” *Comfeld*, 471 F. Supp. at 1259. That policy, embodied in section 304, continues in chapter 15 of the Bankruptcy Code.

CONCLUSION

The Canadian Proceeding qualifies for recognition as a foreign main proceeding and its attendant automatic relief provided for under section 1520 of the Bankruptcy Code. Further, Fraser is the appropriate foreign representative and has satisfied the requirements for the additional interim injunctive relief requested pursuant to sections 1519(a)(1), (2), and (3) of the Bankruptcy Code. Without recognition and the requested interim relief, there exists a material threat of imminent, irreparable diminution of the value of the Debtors’ U.S. assets. Losing that value would impair the Debtors’ ability to obtain the best recoveries possible for all stakeholders under the Canadian Proceeding. For the foregoing reasons, Fraser respectfully requests that this Court grant the relief requested.

Dated: June 18, 2009
Wilmington, Delaware

MORRIS, NICHOLS, ARSHT & TUNNELL, LLP



Derek C. Abbott (No. 3376)
John A. Sensing (No. 5232)
1201 North Market Street
P.O. Box 1347
Wilmington, Delaware 19899-1347
(302) 658-9200

-and-

THORNTON GROUT FINNIGAN LLP
D.J. Miller, Esq.
Danny Nunes, Esq.
Suite 3200, Canadian Pacific Tower
100 Wellington St. West
P.O. Box 329, Toronto-Dominion Centre
Toronto, Canada M5K 1K7
(416) 304-1616

*Counsel to the Debtors
Fraser Papers Inc., et al.*

2923103.5

File a Court document:09-12123-KJC Fraser Papers Inc.

Type: bk

Chapter: 15 v

Office: 1 (Delaware)

Assets: u

Judge: KJC

U.S. Bankruptcy Court**District of Delaware**

Notice of Electronic Filing

The following transaction was received from John A. Sensing entered on 6/18/2009 at 6:51 PM EDT and filed on 6/18/2009

Case Name: Fraser Papers Inc.**Case Number:** 09-12123-KJC**Document Number:** 8**Docket Text:**

Memorandum of Law \ *Memorandum Of Points And Authorities In Support Of Debtors' Motion For (A) Entry Of An Order Granting Recognition And Relief In Aid Of Foreign Main Proceeding Pursuant To 11 U.S.C. §§ 1515, 1517 And 1520 And (B) A Temporary Restraining Order And, After Notice And A Hearing, A Preliminary Injunction Granting Provisional Relief Under 11 U.S.C. § 1519(a)* (related document(s)[7]) Filed by Fraser Papers Inc.. (Sensing, John)

The following document(s) are associated with this transaction:

Document description:Main Document**Original filename:**X:\64880 Fraser -DIP\Efile\061809 Memorandum In Support of TRO.pdf**Electronic document Stamp:**

[STAMP bkecfStamp_ID=983460418 [Date=6/18/2009] [FileNumber=7351154-0]
[3928ade3561d02461dec8b0fe7a6b624982707a70a4bc8c4c42d60eb2a8e05243995
7d09760676108d7036572d00e3210e41e7ade7464a5fcb4cd2f7bd773896]]

09-12123-KJC Notice will be electronically mailed to:

Derek C. Abbott on behalf of Debtor Fraser Papers Inc.
dabbott@mnat.com, rfusco@mnat.com;ecampbell@mnat.com

United States Trustee
USTPREGION03.WL.ECF@USDOJ.GOV

09-12123-KJC Notice will not be electronically mailed to:

John A. Sensing on behalf of Debtor Fraser Papers Inc.
Morris Nichols Arsht Tunnell, LLP
1201 North Market Street
P.O. Box 1347
Wilmington, DE 19899-1347
jsensing@mnat.com, kphillips@fisherkanaris.com

Appendix B.8

The Declaration of J. Peter Gordon of Fraser Papers Inc. in Support of (I) Petitions for Recognition of Canadian Proceeding Under 11 U.S.C. § 1515; (II) Debtors' Motion for Order Directing Joint Administration of Chapter 15 Bankruptcy Cases Under Fed. R. Bankr. P. 1015(b); and (III) Debtors' Motion for (A) Entry Of An Order Granting Recognition And Relief In Aid Of Foreign Main Proceeding Pursuant To 11 U.S.C. §§ 1515, 1517 And 1520 And (B) Temporary Restraining Order and, After Notice and a Hearing, a Preliminary Injunction Granting Provisional Relief Under 11 U.S.C. § 1519(a)

IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

In re:	)	Chapter 15
	)	
FRASER PAPERS INC., <u>et al.</u> , ¹	)	Case No. 09-12123 (KJC)
	)	
Debtors in Foreign Proceedings.	)	Joint Administration Proposed

**DECLARATION OF J. PETER GORDON OF FRASER PAPERS INC. IN
SUPPORT OF (I) PETITIONS FOR RECOGNITION OF CANADIAN PROCEEDING
UNDER 11 U.S.C. § 1515; (II) DEBTORS' MOTION FOR ORDER DIRECTING
JOINT ADMINISTRATION OF CHAPTER 15 BANKRUPTCY CASES UNDER
FED. R. BANKR. P. 1015(b); AND (III) DEBTORS' MOTION FOR (A) ENTRY
OF AN ORDER GRANTING RECOGNITION AND RELIEF IN AID OF
FOREIGN MAIN PROCEEDING PURSUANT TO 11 U.S.C. §§ 1515, 1517 AND 1520
AND (B) TEMPORARY RESTRAINING ORDER AND, AFTER NOTICE AND
A HEARING, A PRELIMINARY INJUNCTION GRANTING
PROVISIONAL RELIEF UNDER 11 U.S.C. § 1519(a)**

I, J. Peter Gordon, hereby declare as follows:

1. I am the Chief Executive Officer and a director of Fraser Papers Inc. ("Fraser"). I am also Chairman of Fraser's wholly-owned subsidiaries FPS Canada Inc. ("FPS Canada") and Fraser Papers Holdings Inc. ("Holdings"), the Chairman of Holdings' wholly-owned subsidiaries Fraser Timber Ltd. ("Timber") and Fraser Papers Limited ("Fraser Madawaska"), and the Chairman of Fraser Madawaska's wholly owned subsidiary Fraser N.H. LLC ("Fraser Gorham," and collectively with Fraser, FPS Canada, Holdings, Timber, and Fraser Madawaska, the "Debtors"). I am authorized by each of the Debtors to make this Declaration.

2. I am also authorized to act on behalf of Fraser which, by an order entered on June 18, 2009, (the "CCAA Order") by the Ontario Superior Court of Justice (Commercial

¹ These jointly administered cases are those of the following debtors: Fraser Papers Inc., FPS Canada Inc., Fraser Papers Holdings Inc., Fraser Timber Ltd., Fraser Papers Limited, and Fraser N.H. LLC.

DATE FILED 6-18-09
DOCKET NO. 3

List) (the "Canadian Court") in connection with a proceeding (the "Canadian Proceeding") under Canada's *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the "CCAA"), has been authorized by the Canadian Court to act as foreign representative of the Debtors. A copy of the CCAA Order, which, among other things, appointed Fraser to act as the foreign representative of the Debtors is attached hereto as Exhibit A. A copy of my affidavit submitted to the Canadian Court in support of the CCAA Order (the "CCAA Affidavit") is attached hereto as Exhibit B.

3. I submit this Declaration in support of (i) the voluntary petitions of the Debtors for recognition of the Canadian Proceeding by this Court as a foreign proceeding under 11 U.S.C. § 1515, and specifically as a foreign main proceeding under 11 U.S.C. § 1517; (ii) the joint administration of the Debtors' chapter 15 cases under Federal Rule of Bankruptcy Procedure 1015(b); and (iii) the *Debtors' Motion For (A) Entry Of An Order Granting Recognition And Relief In Aid Of Foreign Main Proceeding Pursuant To 11 U.S.C. §§ 1515, 1517 And 1520 And (B) A Temporary Restraining Order And, After Notice And A Hearing, A Preliminary Injunction Granting Provisional Relief Under 11 U.S.C. § 1519(a)*.

4. I am an individual over the age of 18 and, if called upon, could testify to all matters set forth in this Declaration. Except as otherwise indicated, all facts set forth in this Declaration in support of the Debtors' petitions (the "Chapter 15 Petitions") under chapter 15 of title 11 of the United States Code (the "Bankruptcy Code") are based upon my personal knowledge, information supplied to me by other members of the Debtors' management and professionals, or learned from my review of relevant documents or upon my opinion based upon my experience and knowledge of the Debtors' industry, operations, and financial condition. If called upon to testify, I could and would testify competently to the facts set forth herein.

5. All references to currency in this Declaration are in United States dollars, unless otherwise noted.

BACKGROUND

6. Fraser was incorporated pursuant to the provisions of the *Canada Business Corporations Act*, and its registered head office is in Toronto, Ontario. On July 1, 2004, Fraser, formerly a wholly-owned subsidiary of Nexfor Inc., became a separate publicly traded company. Its stock is listed on the Toronto Stock Exchange under the symbol "FPS."

7. As of June 1, 2009, the issued and outstanding capital of Fraser Papers consisted of 50,166,789 common shares. There are no other classes of shares outstanding at this time. As of December 31, 2008, Brookfield Asset Management Inc. ("Brookfield") owned, directly or indirectly, approximately 70.5% of the outstanding common shares of Fraser.

8. Each of the other Debtors is a direct or indirect wholly-owned subsidiary of Fraser. Specifically, Fraser owns all of the issued and outstanding shares of FPS Canada and Holdings. Holdings owns all of the issued and outstanding shares of Timber and Fraser Madawaska. Fraser Madawaska is the sole member and manager of Fraser Gorham. A simplified corporate chart showing the relationship of the Debtors to one another is attached as Exhibit A to the CCAA Affidavit.

9. Fraser is a specialty paper company with integrated paper, pulp and lumber operations. The Debtors are a consolidated business comprising various facilities in Canada and the United States of America (the "U.S."), operating under a combined cash management and accounting system and senior management decision making, including extensive intercompany transactions such as the sale and use of products and services among

various business operations and legal entities. As such, the business is operationally and functionally integrated and not easily divisible based on legal entity or geographic boundaries.

10. The Debtors have experienced many of the challenges faced by other companies in the North American forest products industry. The challenges faced by the Debtors include market issues and financial issues, the most pressing of which are as follows:

- (a) negative cash flow from its operations (prior to changes in non-cash working capital) of \$65.4 million and \$55.5 million in 2007 and 2008 respectively, combined with a further shortfall of \$9.7 million in the first quarter of 2009. The Debtors no longer have the ability to finance cash flow shortfalls of this magnitude;
- (b) the aforementioned cash flow shortfalls are being driven by a sharp deterioration at the Debtors' pulp operations, continuing losses from its lumber operations and are only partially offset by the turnaround in its specialty papers business;
- (c) under the current collective agreement, aggregate severance payments to unionized employees at Fraser's Thurso facility of CDN\$7.8 million are due in two equal payments on November 9 and December 31, 2009, following the mill's temporary closure on June 1, 2009, and the Debtors have no ability to pay these amounts at this time;
- (d) the Debtors are required to repay or refinance a \$25 million term loan with Canadian Imperial Bank of Commerce ("CIBC") in September 2009 and have no ability to do so at this time;
- (e) the Debtors have a substantial deficit, as determined in accordance with Generally Accepted Accounting Principles in Canada ("GAAP"), of approximately \$171.5 million at December 31, 2008 in five defined benefit pension plans and three Supplemental Executive Retirement Plans ("SERPs") and are required to make payments of \$3.5 million by September 30, 2009 and an additional \$10.1 million by December 31, 2009. Average annual payments of approximately \$34.7 million

per year from 2010 to 2013 are expected to be required to fund the Pension Plans. Unless the Applicants are able to obtain a temporary funding waiver or an alternative funding formula is achieved, the Debtors have no ability to meet these funding obligations; and

- (f) the Debtors owe trade suppliers in excess of \$10 million beyond normal credit terms and owe an additional \$7.7 million in property taxes to six municipalities.

11. In short, in the absence of judicial insolvency protection and debtor-in-possession financing, the Debtors will be unable to operate in the ordinary course of business after June 30, 2009. The Debtors are insolvent and are in need of immediate judicial protection to allow them to restructure their affairs.

12. Due to the Debtors' insolvency, Fraser will require additional funding in order to operate during the pendency of the CCAA Proceeding and the restructuring contemplated therein. To this end, the CCAA Order authorizes Fraser to obtain funding through two credit vehicles: (a) under a credit agreement dated as of May 2, 2008, between Fraser and CIT Business Credit Canada Inc. ("CIT"), as amended (the "CIT Credit Agreement"), substantially on the terms of the term sheet between the Debtors and CIT attached to the CCAA Affidavit, and (b) under a credit facility from Brookfield Asset Management Inc. (the "DIP Lender") in order to finance the Debtors' working capital requirements and other general corporate purposes and capital expenditures, pursuant to the terms of the term sheet between DIP Lender and Fraser attached to the CCAA Affidavit, provided that such credit facility shall not exceed \$22 million (the "DIP Financing") unless permitted by further order of the Canadian Court.

13. For more detailed information regarding the Debtors' business operations, the reasons for commencing the Canadian Proceeding, and other matters, I refer the Court to my CCAA Affidavit, which is hereby incorporated in its entirety within this Declaration.

14. To the best of my information and belief, the Canadian Proceeding is a collective judicial proceeding in Canada under Canadian law relating to insolvency or the adjustment of debt in which the assets and affairs of the Debtors are subject to the control and supervision of the Canadian Court for the purpose of reorganization or liquidation. Accordingly, I believe the Canadian Proceeding is a "foreign proceeding" within the meaning of 11 U.S.C. § 101(23).

15. To the best of my information and belief, other than these cases, the Canadian Proceeding is the only insolvency proceeding of any kind pending for the Debtors and thus is the only "foreign proceeding" with respect to the Debtors within the meaning of 11 U.S.C. § 101(23).

16. To the best of my information and belief, the Canadian Proceeding is a "foreign main proceeding" within the meaning of 11 U.S.C. § 1502(4), because each of the Debtors has its center of main interest ("COMI") in Ontario. All of the Debtors' principal corporate, management, banking, and strategic functions are undertaken from its head office in Ontario. Specifically:

- (a) the Debtors operate a centralized cash management system with all centralized banking arrangements conducted in Ontario, as described in more detail below;
- (b) the Debtors each have a bank account in Ontario with at least a small credit balance;
- (c) budgeting for each facility is approved at the Fraser's head office in Ontario;

- (d) all corporate strategic decision-making for the Debtors occurs at the Fraser's head office and all Fraser senior management have their primary business office in Ontario;
- (e) as CEO of Fraser and Chairman of each of the other Debtors, I am involved, along with other members of the senior management team, in all material decisions regarding the operations of all Debtors and all such decisions are directed from, made in or monitored from our offices in Ontario;
- (f) financial reporting of the Debtors is done on a consolidated basis and the audited financial statements are prepared in Ontario;
- (g) employee administration, including certain human resource functions, pension plan administration and certain compensation and benefits functions are performed and located in Ontario;
- (h) treasury management functions are performed in Ontario;
- (i) investor communications functions are undertaken at the Ontario head office;
- (j) all corporate minute books for the Debtors are located and maintained in Ontario;
- (k) with the exception of a term loan made available to Fraser by the Province of New Brunswick (the "N.B. Loan"), all credit facilities of the Debtors are with lenders who manage such facilities in Ontario, and all loans are advanced to Fraser as borrower;
- (l) while day-to-day accounts and relationships with suppliers and customers are managed at the plant level, negotiation of the terms for any material contract with a major supplier or customer, whether in Canada or the U.S., is directed from our offices in Ontario;

- (m) the Board of Directors' meetings are held in Ontario; and
- (n) the location of the Fraser's major shareholder is in Ontario.

17. As the business operations of the Debtors are functionally integrated, there are a number of suppliers, creditors and other stakeholders of the Debtors that are common to several of the Debtors.

18. All credit facilities and loans advanced to the Debtors are advanced to Fraser as borrower. However, with the exception of the N.B. Loan, all of the Debtors have directly or indirectly guaranteed those credit facilities.

19. In addition, as described in the CCAA Affidavit, there is a significant degree of integration in the cash management arrangements among the Debtors, with the companies borrowing and advancing funds within the Debtors as needed, further demonstrating the integrated manner in which the Debtors operate and the necessity for dealing with the restructuring in a procedurally-consolidated manner.

20. As stated in the CCAA Order, Fraser is specifically authorized and directed to apply to this Court for recognition of the CCAA Order and, therefore, the Canadian Proceeding, and to seek this Court's assistance in carrying out the terms of the CCAA Order. (CCAA Order ¶ 55) Accordingly, to the best of my information and belief, Fraser is a foreign representative within the meaning of 11 U.S.C. § 101(24) and thus complies with 11 U.S.C. § 1517(a)(2).

21. I understand that the Debtors' petitions for recognition have been accompanied by a certified copy of the CCAA Order and a statement identifying all foreign proceedings with respect to the Debtors that are known by Fraser. Accordingly, I believe that the Debtors' petitions meet the requirements of 11 U.S.C. § 1515.

22. To the best of my information and belief, all six Debtors are affiliated with one another, and their chapter 15 petitions are pending in the United States Bankruptcy Court for the District of Delaware. Accordingly, I believe the Debtors' chapter 15 estates are eligible for joint administration under Federal Rule of Bankruptcy Procedure 1015(b).

23. As explained more fully in the *Debtors' Motion For (A) Entry Of An Order Granting Recognition And Relief In Aid Of Foreign Main Proceeding Pursuant To 11 U.S.C. §§ 1515, 1517 And 1520 And (B) A Temporary Restraining Order And, After Notice And A Hearing, A Preliminary Injunction Granting Provisional Relief Under 11 U.S.C. § 1519(a)*, absent preliminary relief under section 1519 of the Bankruptcy Code pending the Court's determinations with respect to recognition of the Canadian Proceeding as a "foreign main proceeding," U.S. creditors may seek a tactical advantage through unilateral action, including acceleration of efforts to commence litigation, attachment or other legal process in whatever U.S. jurisdiction a creditor may choose. In particular, creditors may seek to take enforcement actions against the Debtors' U.S. bank accounts, thereby interrupting the Debtors' cash flows. In addition, U.S. creditors may attempt to avoid participation in the Canadian Proceeding via litigation. Accordingly, Debtors filed chapter 15 petitions in this Court, which sits in the jurisdiction where Fraser's principal U.S. assets, the equity in Fraser Papers Holdings, Inc., are located.

24. As the success of the Canadian Proceeding depends on the Debtors' ability to adopt a unified plan covering the claims of all creditors, the threat of disruption of the reorganization process as well as the legal cost of defending such actions, may have a severe and adverse impact on any chance of a successful reorganization in the Canadian Proceeding, causing irreparable harm to the Debtors and other interested parties. In addition, without approved

debtor-in-possession financing, the Debtors would most likely cease to operate within two weeks. For these reasons, preliminary relief is urgently necessary.

25. Indeed, upon commencement the Canadian Proceeding, a dire situation has developed for one of the Debtors' U.S. paper mills, because critical suppliers have stopped all of their shipments. Without immediate injunctive relief from this Court, these operations, essential to the Debtors' existence, will shut down nearly immediately.

26. To forestall this irreparable harm, the Debtors seek to give effect to the CCAA Order in the United States on both an interim and final basis and to obtain recognition of the CCAA stay of proceedings and debtor-in-possession financing arrangements to protect their United States assets and operations. Specifically, the Debtors seek recognition of the Canadian Proceeding as a "foreign main proceeding" for the purposes of granting full recognition to the CCAA Order in the United States. The Debtors require immediate protection in the United States, consistent with the relief provided for in the CCAA Order, to prevent suppliers, creditors and other stakeholders from taking steps to disrupt the Debtors' operations, potentially deplete their estates to the detriment of all stakeholders, and irreparably jeopardize the Debtors' ongoing efforts to restructure.

27. To ensure the Debtors' continued operation during its restructuring process, the Debtors also urgently require this Court's recognition or approval of the DIP Financing terms and conditions, which are more fully described in paragraph 162 of my CCAA Affidavit and in the relevant exhibits thereto. As § V(C) and pertinent exhibits to my CCAA Affidavit demonstrate in detail, the DIP Financing is fair, reasonable, and entered into in good faith by the Debtors.

28. The relief requested in these Debtors' chapter 15 cases is therefore well justified under the circumstances.

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

I declare under penalty of perjury under the laws of the United States of America
that the foregoing is true and correct. Executed on June 18, 2009.

A handwritten signature in cursive script, appearing to read "J. Peter Gordon", written over a horizontal line.

J. Peter Gordon
Chief Executive Officer of Fraser Papers Inc.

Due to the size of the Exhibits to the Declaration of J. Peter Gordon, the Debtors are not including them in this service. If you would like a copy of the Exhibits, they will be provided upon reasonable request to Morris, Nichols, Arsht & Tunnell LLP, 1201 North Market Street, Wilmington, Delaware 19899-1347 U.S.A., Attn: John A. Sensing, Esquire, jsensing@mnat.com. Thank you.

Appendix B.9

The Scheduling Order, entered by the Court on June 19, 2009.

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:	)	Chapter 15
	)	
FRASER PAPERS INC., <u>et al.</u> , ¹	)	Case No. 09-12123(KJC)
	)	
Debtors in Foreign Proceedings.	)	Jointly Administered
	)	
	)	RE: D.I. 5
	)	

**ORDER SCHEDULING HEARING AND SPECIFYING THE FORM
AND MANNER OF SERVICE OF NOTICE OF FILING OF PETITIONS
PURSUANT TO CHAPTER 15 OF THE BANKRUPTCY CODE**

Upon the Motion (the "Motion") of Fraser Papers Inc., ("Fraser") as foreign representative of Fraser and its affiliated captioned debtors and participants (collectively, with Fraser, the "Debtors") in a proceeding (the "Canadian Proceeding") under Canada's *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the "CCAA"), pending before the Ontario Superior Court of Justice (Commercial List) (the "Canadian Court") for entry of an order specifying the form and manner of service, including by way of mailing of a notice (the "Notice") (annexed to the Motion as Exhibit B) and the posting of an employee notice (the "Employee Notice") (annexed to the Motion as Exhibit C) of the Debtors' chapter 15 petitions, and documents related thereto, filed pursuant to chapter 15 of title 11 of the United States Code (the "Bankruptcy Code") commencing the Debtors' chapter 15 cases ancillary to a foreign proceeding and seeking recognition of such foreign proceeding as a "foreign main proceeding" and relief in aid thereof; and the Court having jurisdiction to consider the Motion and the relief requested therein in accordance with 28 U.S.C. §§ 157 and 1334; and consideration of the

¹ These jointly administered cases are those of the following debtors: Fraser Papers Inc., FPS Canada Inc., Fraser Papers Holdings Inc., Fraser Timber Ltd., Fraser Papers Limited, and Fraser N.H. LLC.

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. § 1410;

IT IS HEREBY ORDERED THAT:

1. The form of the Notice is hereby approved.
2. Copies of the Notice, the Debtors' chapter 15 petitions and the documents filed in support thereof (collectively, the "Supporting Documents") shall be served by United States mail, first-class postage prepaid or by overnight courier, within five (5) business days of the Petition Date,² upon the Debtors, all administrators in foreign proceedings of the Debtors, all other parties (or their counsel) known to the Debtors against whom provisional relief is sought under section 1519 of the Bankruptcy Code except as set forth below, including any such parties (or counsel) that have addresses outside the United States, and all parties to any litigation in which any of the Debtors is a party and that is pending in the United States as of the Petition Date, in accordance with Bankruptcy Rule 2002(q).
3. If any party files a notice of appearance in this case, Fraser shall serve the Supporting Documents upon such party within three (3) business days of the filing of such notice of appearance if such documents have not already been served on such party (or its counsel).
4. Service of the Supporting Documents and publication of the Notice in accordance with this Order is hereby approved as adequate and sufficient notice and service of the Supporting Documents on all interested parties.

² All terms not defined herein shall have the meaning ascribed to them in the Motion.

5. In lieu of including the names and addresses of all of the Debtors' employees on its Bankruptcy Rule 1007(a)(4) consolidated list and in lieu of providing mail notice to the Debtors' employees, the Debtors shall provide the following notice:

a. Within 1 business day of an order of this Court regarding this Motion, the Debtors shall post a notice of its Canadian and chapter 15 proceedings in a conspicuous place at each of the Debtors' facilities where employees routinely work. The notice shall, at a minimum, provide a short and plain description of the Debtors' insolvency cases in Canada and the United States; provide a web address at which any employee can access all motions, orders, and other documents related to the proceedings, including the Debtors' request for provisional relief under section 1519; and provide an electronic mail address and telephone number where routine questions about the Canadian and chapter 15 proceedings may be directed; and

b. Within 2 weeks of an order of this Court regarding the Motion, the Debtors, in conjunction with PricewaterhouseCoopers, Inc., the Canadian Monitor for the Debtors, shall conduct an informational meeting for employees at each of the Debtors' facilities where employees routinely work regarding the Canadian and chapter 15 insolvency proceedings and the section 1519 relief sought.

The relief set forth in this paragraph shall remain in effect until the Court holds a hearing on the Debtors' request for a preliminary injunction.

6. Motions or answers, if any, in response to the Supporting Documents must be in writing describing the basis therefor and the nature and extent of the respondent's interests in the Debtors' estates and shall be filed with the Court electronically and served upon Morris, Nichols,

Arsht & Tunnell LLP, 1201 North Market Street, Wilmington, Delaware 19899-1347 (Attention: Derek C. Abbott) and Thornton Grout Finnigan LLP, Suite 3200, Canadian Pacific Tower, 100 Wellington St. West, P.O. Box 329, Toronto-Dominion Centre, Toronto, Canada M5K 1K7 (Attention: D.J. Miller), counsel to Fraser, so as to be received on or before July 6, 2009 at 4:00 p.m. Eastern time.

7. A hearing on the relief sought in the Debtors' chapter 15 petitions as well as motions or answers, if any, in response to the Supporting Documents shall be held on July 13, 2009 at 10:00 a. m., Eastern time in Room 5 of the United States Bankruptcy Court, 824 Market Street, Wilmington, Delaware 19801.

8. All notice requirements specified in section 1514(c) of the Bankruptcy Code are hereby waived.

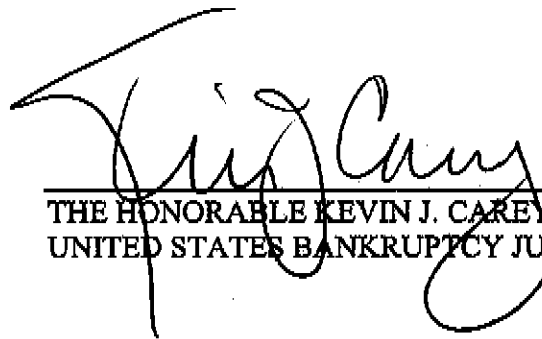
9. Bankruptcy Rule 1010 does not apply to the Debtors' petitions seeking recognition of a foreign main proceeding and, accordingly, the summons requirement in Bankruptcy Rule 1011(b) is inapplicable.

10. Service pursuant to this Order shall be good and sufficient service and adequate notice of the hearing to consider the Debtors' chapter 15 petitions and Fraser's request for an order granting recognition of the Debtors' foreign proceeding as a "foreign main proceeding" and for relief, including the automatic stay. The provisions of section 1514(c) regarding notification of foreign creditors of the time and place (and with respect to secured creditors, the need) for filing proofs of claim is inapplicable to this proceeding.

[REMAINDER OF PAGE INTENTIONALLY LEFT BLANK]

11. This Court shall retain jurisdiction with respect to all matters relating to the interpretation or implementation of this Order.

Dated: June 19, 2009
Wilmington, Delaware



THE HONORABLE KEVIN J. CAREY
UNITED STATES BANKRUPTCY JUDGE

2916189.3

Appendix C

Employee Letter

NOTICE TO EMPLOYEES OF FRASER PAPERS

FRASER PAPERS COMMENCES FORMAL RESTRUCTURING PROCESS

On June 18, 2009, Fraser Papers Inc. and its subsidiaries (collectively, “Fraser Papers”) filed for protection from its creditors under the *Companies’ Creditors Arrangement Act* (the “CCAA”). The CCAA is a Canadian statute available to insolvent companies who wish to restructure their business within the context of a court-supervised proceeding.

Fraser Papers also commenced a similar proceeding in the United States pursuant to Chapter 15 of the U.S. *Bankruptcy Code* (the “U.S. Proceeding”). The U.S. Proceeding is necessary because Fraser Papers and its subsidiaries have assets, operations, employees and other stakeholders that need to be protected in that jurisdiction.

Pursuant to the Initial Order obtained in the Canadian Proceeding and an interim Order obtained in the U.S. Proceeding, Fraser Papers has been granted a “stay of proceedings”. This gives Fraser Papers an opportunity to stabilize its operations and cash flow for a period of time so that it can develop a restructuring plan that will allow Fraser Papers to remain in operation and be profitable in the future.

PricewaterhouseCoopers Inc. has been appointed by the Canadian Court as the “Monitor” in the Canadian Proceedings. The Monitor is a court officer who acts independently from Fraser Papers for the purpose of considering the interests of all stakeholders and reporting any relevant information to the Court. The Monitor also assists Fraser Papers as it seeks to restructure its affairs. During this time, Fraser Papers remains in full possession and control of its assets.

Fraser Papers has many challenges to overcome in the near future and the court proceedings that have been commenced provide Fraser Papers with the appropriate framework for resolving these challenges and building a stronger enterprise.

Fraser Papers, together with the Monitor, will take all steps necessary to keep employees and all stakeholders fully informed during the Canadian and U.S. Proceedings. The primary methods for keeping stakeholders informed are as follows:

- Communications to stakeholders will be posted regularly on the restructuring page of the Fraser Papers website: www.fraserpapers.com.
- Fraser Papers has established an email address and telephone line for general employee-related enquiries. Please direct your email questions to Restructuring@fraserpapers.com and your telephone calls to the following number: 1-877-374-3834.
- Fraser Papers intends to hold an information meeting. The information meeting will be chaired by the Monitor with key management of Fraser Papers in attendance. Details regarding this meeting will be announced by separate notice.
- Communications to stakeholders will be posted regularly on the Monitor’s website: www.pwc.com/car-fraserpapers. Additionally, all Court documents filed in the Canadian and U.S. Proceedings will be filed on the Monitor’s website.

Appendix D

Temporary Restraining Order (“TRO”)

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:	)	Chapter 15
	)	
FRASER PAPERS INC., <u>et al.</u> , ¹	)	Case No. 09-12123(KJC)
	)	
Debtors in Foreign Proceedings.	)	Jointly Administered
	)	
_____	)	RE: D.I. 7

TEMPORARY RESTRAINING ORDER

Upon the motion (the "Motion") of Fraser Papers Inc. ("Fraser") as foreign representative of Fraser and its affiliated captioned debtors and participants (collectively, with Fraser, the "Debtors") in a proceeding (the "Canadian Proceeding") under Canada's *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the "CCAA"), pending before the Ontario Superior Court of Justice (Commercial List) (the "Canadian Court"), pursuant to sections 105(a) and 1519 of title 11 of the United States Code (the "Bankruptcy Code"), for the entry of a temporary restraining order (the "TRQ"), *inter alia*, enforcing an order entered on June 18, 2009 (the "CCAA Order") by the Ontario Superior Court of Justice (Commercial List) (the "Canadian Court") in connection with a proceeding (the "Canadian Proceeding") under Canada's *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. c-36, as amended (the "CCAA"), and, after notice and a hearing, a preliminary injunction granting the Debtors provisional relief under sections 105(a) and 1519(a)(1), (2), and (3) of the Bankruptcy Code and scheduling a hearing (the "Hearing") on Fraser's request for a preliminary injunction; and the Court having considered and reviewed the Motion, the petitions filed by the Debtors under chapter 15 of the Bankruptcy

¹ These jointly administered cases are those of the following debtors: Fraser Papers Inc., FPS Canada Inc., Fraser Papers Holdings Inc., Fraser Timber Ltd., Fraser Papers Limited, and Fraser N.H. LLC.

Code, and required documents thereto (the "Chapter 15 Petitions"), and the Memorandum (as defined in the Motion) and the Gordon Declaration (as defined in the Motion), each in support of the Motion and the Chapter 15 Petitions (collectively, the "Supporting Documents"), and based on the foregoing, the Court finds and concludes as follows:

a) Fraser has demonstrated a substantial likelihood of success that the Debtors are subject to a pending foreign main proceeding in Canada and that Fraser is the foreign representative of the Debtors;

b) The commencement or continuation of any action or proceeding in the United States against the Debtors, any of their assets or proceeds thereof, or their former, current, and future directors and officers should be enjoined pursuant to sections 105(a) and 1519 of the Bankruptcy Code to permit the expeditious and economical administration of the foreign estates in the Canadian Proceeding, and the relief requested will cause neither an undue hardship nor create any hardship to any party in interest that is outweighed by the benefits of the TRO;

c) Unless a restraining order is issued, it appears to the Court that there is a material risk that the Debtors' assets located in the United States could be subject to attack by creditors, thereby potentially interfering with the jurisdictional mandate of this Court under chapter 15 of the Bankruptcy Code, and interfering with and causing harm to the Debtors' efforts to administer the Debtors' estates in the Canadian Proceeding, and undermining the Debtors' efforts to achieve an equitable distribution for the benefit of all of the Debtors' creditors; as a result, the Debtors will suffer immediate and irreparable injury for which they will have no adequate remedy at law, making it necessary that the Court grant the relief requested without prior notice to the parties in interest or their counsel;

d) Fraser has demonstrated that the incurrence of indebtedness as authorized by the CCAA Order is necessary to prevent irreparable harm to the Debtors because without such financing, the Debtors will be unable to continue operations, thereby significantly impairing the value of their assets;

e) Fraser has demonstrated that the terms of the financing are fair and reasonable and were entered into in good faith by CIT and the DIP Lender as defined in the CCAA Order and CIT and the DIP Lender would not extend financing without the protection provided by section 364(e) of the Bankruptcy Code as made applicable by section 1519 of the Bankruptcy Code;

f) The interest of the public will be served by this Court's granting of the relief requested by Fraser;

g) This Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334;

h) This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2)(P); and

i) Venue is proper in this District pursuant to 28 U.S.C. § 1410.

NOW THEREFORE, IT IS HEREBY ORDERED THAT:

1. Except as otherwise expressly set forth in the CCAA Order, all persons and entities are hereby enjoined from (a) continuing any action or commencing any additional action, involving the Debtors, their assets or the proceeds thereof, or their former, current, and future directors and officers with respect to any claim against such directors or officers that arose before the date hereof and relates to any obligations of the Debtors whereby the directors or officers are alleged to be liable in their capacity as directors or officers until further order of this Court; (b) enforcing any judicial, quasi-judicial, administrative or regulatory judgment,

assessment, order or arbitration award against the Debtors, their assets, or their former, current, and future directors and officers with respect to any claim against such directors or officers that arose before the date hereof and relates to any obligations of the Debtors whereby the directors or officers are alleged to be liable in their capacity as directors or officers until further order of this Court; (c) commencing or continuing any action to create, perfect or enforce any lien, setoff or other claim against the Debtors or against any of their property; or (d) managing or exercising control over the Debtors' assets located within the United States except as expressly authorized by Fraser in writing; however, to the extent that any party in interest challenges the injunctive provisions of this paragraph, solely with respect to the former, current, and future officers and directors of the Debtors, then, after notice and at any hearing thereupon, the burden of proof regarding continuing the injunctive provisions of this paragraph shall rest with the Debtors and/or those parties-in-interest advocating the continued effect of said injunctive provisions.

2. Until further order of this Court, Fraser is hereby established as the exclusive representative of the Debtors in the United States with the exclusive authority to administer the Debtors' assets and affairs in the United States including, without limitation, any transfer of or withdrawals from any bank accounts maintained by the Debtors.

3. Until further order of this Court, Fraser is hereby authorized to operate the Debtors' businesses and to exercise the rights and powers of a trustee under and to the extent provided by sections 363 and 552 of the Bankruptcy Code.

4. The CCAA Order is hereby enforced on an interim basis and shall be given full force and effect in the United States until otherwise ordered by this Court.

5. The Debtors are hereby authorized to enter into an amendment to the CIT Credit Agreement substantially on the terms of the CIT Term Sheet, both as defined in the CCAA Order.

6. The Debtors are hereby authorized to borrow, repay and reborrow up to twenty-two million dollars (\$22,000,000) under and in accordance with the terms of the DIP Term Sheet and the DIP Facility, and to borrow, repay and reborrow under and in accordance with the terms of the CIT Term Sheet and the CIT Credit Agreement, each as defined in the CCAA Order, through and including the conclusion of the hearing on the request for a preliminary injunction.

7. CIT is hereby granted the CIT DIP Charge, as defined in the CCAA Order, on all of the Debtors' United States assets in the amount of \$20,000,000 minus the amount outstanding from time to time under the DIP Facility, subject to the priorities, terms and conditions of the CCAA Order, to secure current and future amounts outstanding under the CIT Term Sheet and the CIT Credit Agreement, both as defined in the CCAA Order.

8. The DIP Lender, as defined in the CCAA Order, is hereby granted the DIP Lender's Charge, as defined in the CCAA Order, on all of the Debtors' United States assets, subject to the priorities, terms and conditions set forth in the CCAA Order, to secure current and future amounts outstanding under the DIP Facility.

9. Pursuant to sections 105(a), 364(e), 1519(a)(3), and 1521(a)(7) of the Bankruptcy Code, the validity of the indebtedness and the priority of the lien authorized by the CCAA Order and made enforceable in the United States by this Order shall not be affected by any reversal or modification of this Order on appeal or the entry of an order denying recognition of the Canadian Proceeding pursuant to section 1517 of the Bankruptcy Code.

10. Pursuant to Federal Rule of Bankruptcy Procedure 7065(b), no notice to any person is required prior to entry and issuance of this Order.

11. Any party in interest may make a motion seeking relief from or modifying this Order by, on not less than ten (10) days' written notice to Fraser and to Fraser's counsel, Morris, Nichols, Arsht & Tunnell LLP, 1201 North Market Street, Wilmington, Delaware 19899-1347 (Attention: Derek C. Abbott) and Thornton Grout Finnigan LLP, Suite 3200, Canadian Pacific Tower, 100 Wellington St. West, P.O. Box 329, Toronto-Dominion Centre, Toronto, Canada M5K 1K7 (Attention: D.J. Miller), filing a motion seeking an order of this Court vacating or modifying the injunction entered in this proceeding, and any such request shall be the subject matter of a hearing as scheduled by the Court and, otherwise, any party in interest may file objections and be heard by the Court in accordance with the terms of any order of the Court providing for a hearing in the future on any subsequent relief sought by Fraser in this proceeding.

12. Pursuant to Federal Rule of Bankruptcy Procedure 7065, the security provisions of Federal Rule of Civil Procedure 65(c) are waived.

13. Copies of the Supporting Documents shall be served upon the Debtors, all administrators in foreign proceedings of the Debtors, all other parties (or their counsel) known by the Debtors against whom provisional relief is sought under section 1519 of the Bankruptcy Code (except the Debtors' employees), including any such parties (or counsel) that have addresses outside the United States, and all parties to any litigation in which any of the Debtors is a party and that is pending in the United States as of the Petition Date², in accordance with

² All capitalized terms not defined herein shall have the meaning ascribed to them in the Motion.

Bankruptcy Rule 2002(q), and any interested party that becomes known to Fraser by first class mail or overnight courier within five (5) business days of the Petition Date (or three (3) business days following the time a party is identified by Fraser, whichever is later).

14. Service in accordance with this Order shall constitute adequate and sufficient service and notice.

15. The Supporting Documents shall also be made available by Fraser upon request via electronic mail or at the offices of Morris Nichols Arsht & Tunnell LLP, 1201 North Market Street, Wilmington, Delaware 19899-1347 to the attention of Derek C. Abbott, (302) 351-9357, dabbott@mnat.com.

16. The Court shall hold a hearing on Fraser's request for a preliminary injunction granting substantially the same relief through entry of an order on recognition of the Canadian Proceeding before the Honorable Kevin J. Carey, United States Bankruptcy Judge, for the Hearing at 2:00 p.m Eastern time on June 26, 2009, at the United States Bankruptcy Court, 824 Market Street, Third Floor, Wilmington, Delaware 19801 or as soon thereafter as counsel may be heard.

17. Objections, if any, submitted for the purpose of opposing Fraser's request for a preliminary injunction on the terms described above must be made in writing describing the basis therefor and the nature and extent of the respondent's interests in the Debtors' estates and shall be filed with the Court and served upon Morris, Nichols, Arsht & Tunnell LLP, 1201 North Market Street, Wilmington, Delaware 19899-1347 (Attention: Derek C. Abbott) and Thornton Grout Finnigan LLP, Suite 3200, Canadian Pacific Tower, 100 Wellington St. West, P.O. Box 329, Toronto-Dominion Centre, Toronto, Canada M5K 1K7 (Attention: D.J. Miller), counsel for Fraser, so as to be received on or before June 25, 2009 at 4:00 p.m. Eastern time; except that the

foregoing is without prejudice to the right of any party-in-interest to seek, upon appropriate notice and hearing, to terminate or limit this temporary restraining order.

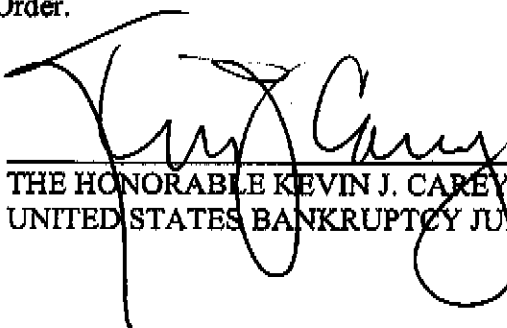
18. If no objection to the Debtors' request for a preliminary objection is timely filed and served in accordance with this Order, this Court will enter the proposed Order for Preliminary Injunction without further notice or hearing.

19. This Order will remain in effect until the earlier of the entry of an order granting or denying the preliminary injunction or the entry of an order recognizing the Canadian Proceeding as a foreign main proceeding in accordance with 11 U.S.C. § 1517.

20. Nothing contained herein shall enjoin a police or regulatory act of a governmental unit, including a criminal action or proceeding.

21. This Court shall retain jurisdiction with respect to all matters relating to the interpretation or implementation of this Order.

Dated: June 19, 2009
Wilmington, Delaware



THE HONORABLE KEVIN J. CAREY
UNITED STATES BANKRUPTCY JUDGE

2916540.5

Appendix E

Preliminary Injunction

**IN THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE**

In re:	)	Chapter 15
	)	
FRASER PAPERS INC., <u>et al.</u> , ¹	)	Case No. 09-12123(KJC)
	)	
Debtors in Foreign Proceedings.	)	Jointly Administered
	)	
_____	)	RE: D.I. 7

ORDER FOR PRELIMINARY INJUNCTION

Upon the motion (the "Motion") of Fraser Papers Inc. ("Fraser") as foreign representative of Fraser and its affiliated captioned debtors and participants (collectively with Fraser, the "Debtors") in a proceeding (the "Canadian Proceeding") under Canada's *Companies' Creditors Arrangement Act*, R.S.C. 1985, c. C-36, as amended (the "CCAA"), pending before the Ontario Superior Court of Justice (Commercial List) (the "Canadian Court"), pursuant to sections 105(a) and 1519 of title 11 of the United States Code (the "Bankruptcy Code"), for the entry of, after notice and a hearing, a preliminary injunction granting the Debtors provisional relief under sections 105(a) and 1519(a)(1) and (2) of the Bankruptcy Code; and the Court having considered and reviewed the Motion, the petitions filed by the Debtors under chapter 15 of the Bankruptcy Code, and required documents thereto (the "Chapter 15 Petitions"), and the Memorandum (as defined in the Motion) and the Gordon Declaration (as defined in the Motion), each in support of the Motion and the Chapter 15 Petitions (collectively, the "Supporting Documents"), and based on the foregoing, the Court finds and concludes as follows:

¹ These jointly administered cases are those of the following debtors: Fraser Papers Inc., FPS Canada Inc., Fraser Papers Holdings Inc., Fraser Timber Ltd., Fraser Papers Limited, and Fraser N.H. LLC.

a) Fraser has demonstrated a substantial likelihood of success that the Debtors are subject to a pending foreign main proceeding in Canada and that Fraser is the foreign representative of the Debtors;

b) The commencement or continuation of any action or proceeding in the United States against the Debtors, any of their assets or proceeds thereof, or their former, current, and future directors and officers with respect to any claim against such directors or officers that arose before the date hereof and relates to any obligations of the Debtors whereby the directors or officers are alleged to be liable in their capacity as directors or officers until further order of this Court, should be enjoined pursuant to sections 105(a) and 1519 of the Bankruptcy Code to permit the expeditious and economical administration of the foreign estates in the Canadian Proceeding, and the relief requested will not cause either an undue hardship or that any hardship to the parties in interest is outweighed by the benefits;

c) Unless a preliminary injunction is issued, it appears to the Court that there is a material risk that the Debtors' assets located in the United States could be subject to attack by creditors, thereby potentially interfering with the jurisdictional mandate of this Court under chapter 15 of the Bankruptcy Code, and interfering and causing harm to, the Debtors' efforts to administer the Debtors' estates in the Canadian Proceeding, and undermining the Debtors' efforts to achieve an equitable distribution for the benefit of all of the Debtors' creditors, and as a result, the Debtors will suffer immediate and irreparable injury for which they will have no adequate remedy at law, making it necessary that the Court grant the relief requested;

d) Fraser has demonstrated that the incurrence of indebtedness as authorized by the CCAA Order is necessary to prevent irreparable harm to the Debtors because without such

financing, the Debtors will be unable to continue operations which will significantly impair the value of their assets;

e) Fraser has demonstrated that the terms of the financing are fair and reasonable and were entered into in good faith by CIT and the DIP Lender (as defined in the CCAA Order) and that CIT and the DIP Lender would not extend financing without the protection provided by section 364(e) of the Bankruptcy Code, as made applicable by section 1519 of the Bankruptcy Code;

f) The interest of the public will be served by this Court's granting of the relief requested by Fraser;

g) This Court has jurisdiction over this matter pursuant to 28 U.S.C. §§ 157 and 1334;

h) This is a core proceeding pursuant to 28 U.S.C. § 157(b)(2)(P); and

i) Venue is proper in this District pursuant to 28 U.S.C. § 1410.

NOW THEREFORE, IT IS HEREBY ORDERED THAT:

1. Except as expressly set forth in the CCAA Order, all persons and entities are hereby enjoined from (a) continuing any action or commencing any additional action, involving the Debtors, their assets or the proceeds thereof, or their former, current, and future directors and officers with respect to any claim against such directors or officers that arose before the date hereof and relates to any obligations of the Debtors whereby the directors or officers are alleged to be liable in their capacity as directors or officers until further order of this Court; (b) enforcing any judicial, quasi-judicial, administrative or regulatory judgment, assessment or order or arbitration award against the Debtors, their assets, or their former, current, and future directors and officers with respect to any claim against such directors or officers that

arose before the date hereof and relates to any obligations of the Debtors whereby the directors or officers are alleged to be liable in their capacity as directors or officers until further order of this Court; (c) commencing or continuing any action to create, perfect or enforce any lien, setoff or other claim against the Debtors or against any of their property; or (d) managing or exercising control over the Debtors' assets located within the United States except as expressly authorized by Fraser in writing; however, to the extent that any party in interest challenges the injunctive provisions of this paragraph, solely with respect to the former, current, and future officers and directors of the Debtors, then, after notice and at any hearing thereupon, the burden of proof regarding continuing the injunctive provisions of this paragraph shall rest with the Debtors and/or those parties-in-interest advocating the continued effect of said injunctive provisions.

2. If a plaintiff brings an action in which any one of the Debtors or their former or current directors and officers is or was named as a party, or as a result of which liability against any one of the Debtors may be established, all persons and entities are required to place the Debtors' United States counsel on the master service list of any such action or proceeding and take such other steps as may be necessary to ensure that such counsel receives at the address set forth below in paragraph 3 of this Order (i) copies of any and all documents served by the parties to such action or proceeding or issued by the court, arbitrator, administrator, regulator or similar official having jurisdiction over such action or proceeding and (ii) any and all correspondence or other documents circulated to parties listed on the master service list.

3. With respect to any action in which any one of the Debtors may have an interest that may become known to the Debtors in the future (each a "Subsequent Claim") (i) when informed of a Subsequent Claim, United States counsel for the Debtors shall serve upon the holder of such claim a copy of the Supporting Documents and this Order or any extension

thereof; (ii) the holder of a Subsequent Claim will have twenty (20) days from service of the Supporting Documents in which to file a response thereto or otherwise be enjoined from commencing or continuing the action involving any one of the Debtors, or its assets or proceeds thereof; and (iii) on not less than ten (10) days' notice to Debtors' counsel, Morris, Nichols, Arsht & Tunnell LLP, 1201 North Market Street, Wilmington, Delaware 19899-1347 (Attention: Derek C. Abbott) and Thornton Grout Finnigan LLP, Suite 3200, Canadian Pacific Tower, 100 Wellington St. West, P.O. Box 329, Toronto-Dominion Centre, Toronto, Canada M5K 1K7 (Attention: D.J. Miller), the holder of a Subsequent Claim may file a motion seeking an order of the Court vacating or modifying the injunction entered in this proceeding with respect to such Subsequent Claim, and any such request shall be the subject matter of a hearing as scheduled by the Court and otherwise, the holder of a Subsequent Claim may file objections and be heard by the Court in accordance with the terms of any order of the Court providing for a hearing in the future on any subsequent relief sought by the Petitioners in this case.

4. Any party in interest may make a motion seeking relief from or modifying this Order by, on not less than ten (10) days' written notice to Morris, Nichols, Arsht & Tunnell LLP, 1201 North Market Street, Wilmington, Delaware 19899-1347 (Attention: Derek C. Abbott) and Thornton Grout Finnigan LLP, Suite 3200, Canadian Pacific Tower, 100 Wellington St. West, P.O. Box 329, Toronto-Dominion Centre, Toronto, Canada M5K 1K7 (Attention: D.J. Miller), counsel for Fraser, filing a motion seeking an order of this Court vacating or modifying the injunction entered in this proceeding, and any such request shall be the subject matter of a hearing as scheduled by the Court and, otherwise, any party in interest may file objections and be heard by the Court in accordance with the terms of any order of the Court providing for a hearing in the future on any subsequent relief sought by the Debtors in this proceeding.

5. Until further order of this Court, Fraser is hereby established as the exclusive representative of the Debtors in the United States with the exclusive authority to administer the Debtors' assets and affairs in the United States including, without limitation, any transfer of or withdrawals from any bank accounts maintained by the Debtors.

6. Until further order of this Court, Fraser is hereby authorized to operate the Debtors' businesses and to exercise the rights and powers of a trustee under and to the extent provided by sections 363 and 552 of the Bankruptcy Code.

7. The Debtors are hereby authorized to enter into an amendment to the CIT Credit Agreement substantially on the terms of the CIT Term Sheet, both as defined in the CCAA Order.

8. The Debtors are hereby authorized to borrow, repay and reborrow up to twenty-two million dollars (\$22,000,000) under and in accordance with the terms of the DIP Term Sheet and the DIP Facility, and to borrow, repay and reborrow under and in accordance with the terms of the CIT Term Sheet and the CIT Credit Agreement, each as defined in the CCAA Order, through and including the conclusion of the hearing on the request for recognition of the Canadian Proceeding as a foreign main proceeding.

9. CIT is hereby granted the CIT DIP Charge, as defined in the CCAA Order, on all of the Debtors' United States assets in the amount of \$20,000,000 minus the amount outstanding from time to time under the DIP Facility, subject to the priorities, terms and conditions of the CCAA Order, to secure current and future amounts outstanding under the CIT Term Sheet and the CIT Credit Agreement, both as defined in the CCAA Order.

10. The DIP Lender, as defined in the CCAA Order, is hereby granted the DIP Lender's Charge, as defined in the CCAA Order, on all of the Debtors' United States assets,

subject to the priorities, terms and conditions set forth in the CCAA Order, to secure current and future amounts outstanding under the DIP Facility.

11. Pursuant to sections 105(a), 364(e), 1519(a)(3), and 1521(a)(7) of the Bankruptcy Code, the validity of the indebtedness and the priority of the lien authorized by the CCAA Order and made enforceable in the United States by this Order shall not be affected by any reversal or modification of this Order on appeal or the entry of an order denying recognition of the Canadian Proceeding pursuant to section 1517 of the Bankruptcy Code.

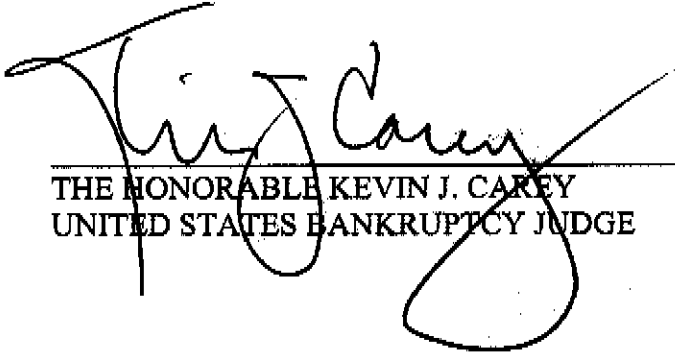
12. Pursuant to Federal Rule of Bankruptcy Procedure 7065, the security provisions of Federal Rule of Civil Procedure 65(c) are waived.

13. This Order will remain in effect until the entry of an order recognizing the Canadian Proceeding as a foreign main proceeding in accordance with 11 U.S.C. § 1517.

14. Nothing contained herein shall enjoin a police or regulatory act of a governmental unit, including a criminal action or proceeding.

15. This Court shall retain jurisdiction with respect to all matters relating to the interpretation or implementation of this Order.

Dated: June 26, 2009
Wilmington, Delaware


THE HONORABLE KEVIN J. CAREY
UNITED STATES BANKRUPTCY JUDGE

2916540.6

Appendix F

Variances between Initial Forecast and actual R&D

Appendix F

A comparison of the Initial Forecast to the actual Receipts and Disbursements for the period June 18, 2009 to June 28, 2009 (the “Period”) is shown below:

For the Period from June 18, 2008 to June 28, 2008			
USD \$000	Actual	Forecast	Variance Fav/(Unfav)
Receipts			
Collection of Trade Accounts Receivable	11,345	4,328	7,018
Collection of Other Accounts Receivable	2,227	0	2,227
Total Receipts	13,573	4,328	9,245
Disbursements			
Raw Material Costs	6,700	10,398	3,698
Production Overhead Costs	284	2,169	1,885
Selling, General & Admin Costs	747	2,116	1,369
Employee Costs	4,050	3,307	(743)
DIP Interest & Fees	240	1,122	882
Hedging Gains/Losses	(267)	(275)	(8)
Interest & Other Bank Charges	17	24	7
Capital Expenditures	0	236	236
Other	205	460	255
Total Disbursements	11,976	19,557	7,582
Net Cash Flow	1,597	(15,230)	16,827
Opening Cash	5,257	1,400	3,857
DIP Loan Advance	7,162	15,230	(8,068)
DIP Loan Repayment	(6,647)	0	(6,647)
Ending Total Cash	7,369	1,400	5,969

Set out below are explanations for the significant variances observed in the table above.

RECEIPTS

The favourable variance of \$7.0 million in “Collection of trade Accounts Receivable” is due to the Initial Forecast assuming a slow down in receipts during the first month of the post-filing period, whereas to date, no slowdown in receipts has actually been experienced. As such, this is a temporary difference in timing, which is expected to reverse over the following weeks.

The favourable variance of \$2.2 million in “Collection of Other Accounts Receivable” is comprised primarily of the following items:

- i. A favourable temporary variance of \$1.0 million related to a GST tax refund (the refund was originally forecast to be received during the week beginning July 20, 2009); and
- ii. A favourable temporary variance of \$1.2 million related to amounts collected by Fraser Papers on behalf of Brookfield Paper LLC (“Brookfield”) and Katahdin Paper Company LLC (“Katahdin”). The receipts represent misdirected payments made to Fraser Papers instead of to Katahdin, as well as receipts related to the inventory purchase program discussed in the Monitor’s First Report. Payments equalling the amounts collected on behalf of Brookfield and Katahdin were remitted to them in the week ended July 3, 2009.

DISBURSEMENTS

Raw Material Costs

The temporary favourable variance of \$3.7 million in Raw Material Costs is comprised primarily of timing differences related to the purchase of wood chips, biomass, and chemicals, which are expected to reverse over the next few weeks.

Production Overhead Costs

The favourable variance of \$1.9 million in Production Overhead Costs is principally due to timing differences with respect to energy payments, as negotiations with these vendors were not concluded as quickly as forecast.

Selling, General & Admin Costs

The favourable variance of \$1.4 million with respect to Selling, General & Admin costs is compromised primarily of the following items:

- i. A favourable temporary variance of \$0.9 million related to shipping and freight costs. Credit being provided as well as ongoing negotiations with shipping and freight suppliers has led to lower disbursements than forecast in the Initial Forecast. Management expects this variance to reverse over the following weeks, as negotiations are finalized and credit starts being paid;
- ii. A favourable temporary variance of \$0.3 million related to Corporate, Selling and Admin costs. The implementation of new approval and cheque issuance processes has slowed down the payment of post-filing disbursements and limited disbursements of this nature. The variance is expected to reverse over the following weeks; and
- iii. A favourable temporary variance of \$0.2 million related to Legal and Consulting fees. This variance is expected to reverse in future periods as invoices for services rendered are received.

Management has continued to review its supplier base on a case by case basis in order to assess which suppliers are critical to the ongoing operations. To date, the Company has paid out significantly less than originally forecast. These lower than forecast disbursements throughout the Period have created temporary favourable variances in some of the areas listed above.

Employee Costs

An unfavourable temporary variance of \$0.7 million with respect to Employee Costs is largely due to the forecast timing of a salaried employee payment at the Madawaska paper mill. The payment was forecast to be made in the week ended July 3, 2009 and, accordingly, the unfavourable variance will reverse in the following week.

DIP Interest & Fees

The favourable variance of \$0.9 million is attributable to DIP financing fees owed to BAM that have not been paid. Management expects to make these payments within the following weeks.

Capital Expenditures

The favourable temporary variance of \$0.2 million with respect to Capital Expenditures results primarily from the management's temporary decision to suspend capital expenditures at each of the mills immediately after the CCAA filing. This positive variance is expected to reverse over the following weeks, as Management intends to recommence certain capital expenditure projects in order to ensure the effective and efficient operation of its machinery and equipment.

Opening cash balance

Opening cash was \$3.8 million higher than forecast due to the fact that the Company overestimated the cheques that would be cashed prior to the Filing.

Appendix G

16 Week CFF

Fraser Papers Inc. and Subsidiaries
Combined 16 Week Cash Flow Forecast
USD (in 000's)

Week #	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	
Week Beginning	29-Jun	6-Jul	13-Jul	20-Jul	27-Jul	3-Aug	10-Aug	17-Aug	24-Aug	31-Aug	7-Sep	14-Sep	21-Sep	28-Sep	5-Oct	12-Oct	Total
Receipts																	
Collection of Trade Accounts Receivable	6,252	7,610	7,269	7,430	7,405	10,025	10,066	10,066	9,426	9,213	9,238	9,238	9,238	8,537	8,079	8,079	137,172 Note 1
Collection of Hedging Realizations	5,392	5,998	0	0	0	0	0	0	0	0	0	0	0	0	0	0	11,390 Note 2
Collection of Other Accounts Receivable	80	0	0	1,196	101	0	28	0	1,333	71	0	0	1,345	28	0	670	4,850 Note 3
Total Receipts	11,724	13,608	7,269	8,626	7,506	10,025	10,094	10,066	10,759	9,283	9,238	9,238	10,583	8,565	8,079	8,749	153,412
Disbursements:																	
Raw Material Costs	5,531	5,006	6,615	6,515	3,748	2,983	3,498	5,529	5,998	5,636	5,555	5,563	5,572	5,665	4,721	4,721	82,856 Note 4
Productions Overhead Costs	334	718	936	891	908	1,316	954	978	1,248	1,413	997	1,000	1,040	1,267	849	885	15,734 Note 5
Selling, General & Admin Costs	794	1,097	2,142	3,626	1,552	1,092	1,272	1,150	1,325	954	1,173	1,061	954	1,025	1,226	1,569	22,012 Note 6
Employee Costs	1,994	2,769	1,834	2,825	2,324	2,867	1,850	2,487	1,501	3,024	1,466	2,478	1,422	2,998	1,539	2,321	35,699 Note 7
Pre-filing Debt Interest & Other Bank Charges	112	0	273	0	200	0	17	0	25	198	1	0	17	424	0	0	1,268 Note 8
DIP Interest & Fees	114	890	0	0	110	0	0	0	0	118	0	0	0	152	0	0	1,384 Note 9
Capital Expenditures - Plaster Rock	0	0	0	0	2,235	49	49	389	790	369	398	675	486	478	583	875	7,376 Note 10
Capital Expenditures - Other	0	245	265	274	292	191	167	158	158	183	183	183	194	194	353	353	3,394 Note 10
Other	1,737	288	413	365	425	366	366	366	366	437	299	299	299	389	291	291	6,998 Note 11
Total Disbursements	10,615	11,013	12,478	14,496	11,796	8,863	8,173	11,056	11,412	12,333	10,072	11,260	9,984	12,593	9,562	11,015	176,720
Net Cash Flow before GNB DIP Financing	1,108	2,595	(5,209)	(5,870)	(4,290)	1,163	1,921	(990)	(652)	(3,049)	(834)	(2,022)	599	(4,028)	(1,483)	(2,267)	(23,308)
GNB DIP Financing advances	-	-	-	-	1,978	43	43	344	699	327	353	598	430	423	516	774	6,527 Note 12
Net Cash Flow after GNB DIP Financing	1,108	2,595	(5,209)	(5,870)	(2,312)	1,206	1,964	(646)	47	(2,723)	(482)	(1,425)	1,029	(3,605)	(967)	(1,493)	(16,781)
Opening Cash Balance	7,369	12,811	13,533	8,324	2,454	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	7,369
BAM/CIT DIP Financing Advance/ (Repayment)	4,333	(1,873)	-	-	1,258	(1,206)	(1,964)	646	(47)	2,723	482	1,425	(1,029)	3,605	967	1,493	10,812 Note 13
Closing Cash Balance	12,811	13,533	8,324	2,454	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400	1,400
																	1,400
DIP Cumulative Draw excl. GNB (cumulative from June 18)	4,848	2,975	2,975	2,975	4,233	3,027	1,063	1,709	1,662	4,385	4,866	6,291	5,262	8,867	9,834	11,326	11,326

This Cash Flow Forecast must be read in conjunction with the Notes and Assumptions attached hereto.

Fraser Papers Inc. and Subsidiaries
Unaudited Combined 16 Week Cash Flow
Notes and Assumptions

- 1 Third Party Trade Receivables consist of receipts from the Pulp, Paper and Lumber operations. The timing of receipt is based on historical collection patterns.
- 2 Hedging Gains are generated from the termination of the Company's hedging program.
- 3 Other Accounts Receivable primarily is the collection of a quarterly management fee paid by Katahdin Paper Company LLC ("Katahdin"), an affiliate of BAM, in return for Fraser Papers managing Katahdin's facilities, as well as forecasted GST refunds.
- 4 Raw material costs represent materials required for production, primarily fibre and chemicals costs. The raw material disbursements are based on historical costs and expected required purchases throughout the 16 week period and arrangements that have been negotiated with suppliers.
- 5 Productions Overhead Costs primarily represent supplies and consumables, repairs and maintenance, and property taxes. These costs are based on forecast production levels, historical costs incurred on a mill level and expected costs based on the forecast operations of each of the mills and arrangements that have been negotiated with suppliers. The paper mills are expected to remain operational throughout the restructuring period. The other operations may be subject to start-up or shutdowns during the restructuring period.
- 6 Selling, General and Admin costs primarily represent shipping and freight, general and admin fees, insurance payments and legal and professional fees in respect of the CCAA process. Costs are based on historical expenses, adjusted for known changes in these disbursement levels, the amount of credit being provided by suppliers and arrangements that have been negotiated with these suppliers. Restructuring professional fees of the Applicants' legal advisors, the Monitor and its legal counsel are based on advice from those advisors.
- 7 Employee costs represent salaries, wages, vacation pay, current service pension contributions and other post-employment benefits. Hourly payroll, salary costs and benefits are based on the forecast headcount at each mill.
- 8 Interest charges are in respect of the CIBC and CIT pre-filing debt.
- 9 DIP Interest and Fees are based on the DIP Loan Financing Agreements of BAM, CIT and the Province of New Brunswick.
- 10 Capital Expenditures primarily represent forecast project modernization costs at the Applicants' Plaster Rock lumbermill and maintenance expenditures at other operations.
- 11 Other expenses primarily represent regular general and administrative costs pertaining to each mill.
- 12 GNB DIP Financing Advances represents funding received in respect of Plaster Rock lumbermill capital expenditures from GNB (note, funding received excludes sales taxes).
- 13 DIP Loan Advances represent advance funds received by the Applicants pursuant to the DIP Loan Financing Agreements with BAM and CIT.
- 14 The Consolidated 16 Week Cash Flow is denominated in USD. A US\$/C\$ exchange rate of \$0.86 has been assumed throughout the 16 Week Cash Flow Forecast.

Appendix H

Priority of Charges

PRIORITY OF CHARGES - AMENDED TERM SHEETS AND COURT ORDER

Priorities of the Directors' Charge, the Administration Charge, the CIT DIP Charge, the DIP Lender's Charge, the GNB's DIP Charge and the Inter-Company Charge as among them, and as against the existing security held by CIT prior to the issuance of this Order (the "Existing CIT Security"), shall be as follows:

- (a) with respect to all assets charged in favour of CIT under the Existing CIT Security (collectively, the "CIT Collateral"):

First – CIT in respect of the Existing CIT Security;

Second – Administration Charge (to the maximum amount of CDN \$850,000);

Third – CIT in respect of the CIT DIP Charge (to a maximum amount of US\$24,000,000);

Fourth – DIP Lender in respect of the DIP Lender's Charge (to a maximum amount of US\$20,000,000);

Fifth – Directors' Charge (to the maximum amount of USD\$30,000,000);

Sixth – GNB in respect of the charge and security interest held by GNB over the Property of the Applicants (or any portion thereof) existing immediately prior to the date of the Initial Order (the "Existing GNB Security") (limited to such Property subject to the Existing CIT Security as may be located in the Province of New Brunswick;

Seventh – DIP Lender in respect of the charge and security interest held by the DIP Lender over the Property of the Debtors (or any portion thereof) existing immediately prior to the date of the Initial Order (the "Existing Brookfield Security"), after giving effect to the Sixth ranking charge above; and

Eighth – the Inter-Company Charge;

- (b) with respect to the Applicants' fixed assets comprising the sawmill facility in Plaster Rock, New Brunswick (the "Plaster Rock Fixed Assets") :

First – GNB in respect of the GNB's DIP Charge (to a maximum amount of CDN\$9,000,000);

Second – Administration Charge (to a maximum amount of CDN\$850,000);

Third – CIT in respect of the CIT DIP Charge (to a maximum amount of US\$24,000,000);

Fourth –DIP Lender in respect of the DIP Lender Charge (to a maximum amount of US\$20,000,000);

Fifth – Directors' Charge (to the maximum amount of USD\$30,000,000);

Sixth – GNB in respect of the Existing GNB Security;

Seventh – DIP Lender in respect of the Existing Brookfield Security, after giving effect to the Sixth ranking charge above; and

Eighth –Inter-Company Charge;

- (c) with respect to all Property other than the Plaster Rock Fixed Assets or Property subject to the Existing CIT Security::

First – Administration Charge (to the maximum amount of CDN \$850,000);

Second – CIT in respect of the CIT DIP Charge (to a maximum amount of US\$24,000,000);

Third – DIP Lender in respect of the DIP Lender's Charge (to a maximum amount of US\$20,000,000);

Fourth – Directors' Charge (to the maximum amount of USD\$30,000,000);

Fifth – GNB in respect of the Existing GNB Security (limited to fixed assets in the Province of New Brunswick);

Sixth – DIP Lender in respect of the Existing Brookfield Security, after giving effect to the Fifth ranking charge above; and

Seventh – Inter-Company Charge.