Exhibit A

Plan

THE UNITED STATES BANKRUPTCY COURT
FOR THE DISTRICT OF DELAWARE

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

DEBTORS' MODIFIED FOURTH AMENDED JOINT CHAPTER 11 PLAN

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and Debtors in Possession

Dated: December 12, 2012

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

Date: 12-12-12
Docket #: 2904

DEBTORS' MODIFIED FOURTH AMENDED JOINT CHAPTER 11 PLAN

THE JOINT CHAPTER 11 PLAN CONTAINS 12 SEPARATE PLANS

Please refer to the Disclosure Statement for a discussion of, among other things, the Debtors' history, businesses, assets, results of operations, and projections of future operations, as well as a summary and description of this Plan and certain related matters.

This Joint Chapter 11 Plan consists of twelve separate chapter 11 Plans – one Plan for each of the Debtors that will emerge as a reorganized entity. This Plan does not substantively consolidate any Estates. Two Debtors – NewPage Group Inc. and NewPage Holding Corporation – are not proposing a chapter 11 plan and intend to dissolve as described in Section 4.5.1 of the Plan. Any reference herein to the "Plan" shall be a reference to the separate Plan of each Debtor, as the context requires. The votes to accept or reject a Plan by holders of Claims against a particular Debtor shall be tabulated as votes to accept or reject that Debtor's separate Plan. Distributions under a Debtor's Plan will be made to the holders of Claims in the Classes identified in that Plan.

The Settlement Parties have engaged in extensive communications regarding the Plan process and alternative plan formulations and participated in a mediation process in a concerted effort to resolve their existing and potential disputes. These efforts have culminated in the Settlements set forth in this Plan pursuant to which Distributions to Creditors shall be made in accordance with their terms.

ALL HOLDERS OF CLAIMS ARE ENCOURAGED TO READ THIS PLAN AND THE DISCLOSURE STATEMENT CAREFULLY AND IN THEIR ENTIRETY BEFORE VOTING TO ACCEPT OR REJECT ANY DEBTOR'S PLAN.

ARTICLE I

DEFINITIONS

1.1 Scope of Defined Terms. For purposes of this Plan, except as expressly provided or unless the context otherwise requires, capitalized terms not otherwise defined shall have the meanings in Section 1.2 of this Plan. Unless the context otherwise requires, any capitalized term used and not defined in this Plan, that is defined in the Bankruptcy Code, shall have the meaning ascribed in the Bankruptcy Code.

1.2 Definitions.

1.2.1 2007 Acquisition means the acquisition by NPC of 100% of the stock of Stora Enso North America, Inc. from SEO, effectuated on December 21, 2007.

1.2.2 2009 Refinancing means the September 30, 2009 issuance of the First Lien Notes, used to satisfy certain term loan indebtedness incurred by the Debtors in the 2007 Acquisition.

1.2.3 2013 PIK Notes means the floating rate senior unsecured PIK notes due 2013, issued pursuant to an indenture, dated as of May 2, 2005, between NPHC, as issuer, and U.S. Bank National Association, as successor trustee, having an outstanding principal balance as of the Commencement Date of $229,040,774.

1.2.4 2013 PIK Notes Settlement Payment means a Distribution in Cash to the indenture trustee for the 2013 PIK Notes, for the benefit of the holders of the 2013 PIK Notes, in an amount equal to $200,000, which (together with the Senior Subordinated Unsecured Notes Settlement Payment) shall be funded by the first $400,000 of Subordination Turnover otherwise payable to the Second Lien Notes Trustee.

1.2.5 2015 PIK Notes means the senior unsecured PIK notes due 2015, issued pursuant to an indenture, dated as of December 21, 2007, between NPGI, as issuer, and Deutsche Bank Trust Company Americas, as successor trustee, having an outstanding principal balance as of the Commencement Date of $269,201,522.

1.2.6 Adequate Protection Claim means a claim (if any) of the First Lien Noteholders and/or Second Lien Noteholders arising under section 507(b) of the Bankruptcy Code and section 15 of the DIP Order.

1.2.7 Administrative Expense Claim means (i) any Claim constituting a cost or expense of administration of any Estate under sections 503(b), 507(a)(2) and 507(b) of the Bankruptcy Code during the period from the Commencement Date up to and including the Effective Date, including any Claim for compensation and reimbursement of expenses of Professionals arising during the period from and after the Commencement Date and prior to the Effective Date to the extent Allowed by Final Order of the Bankruptcy Court under sections 328, 330, 331, or 503(b) of the Bankruptcy Code or otherwise in accordance with the provisions of this Plan, whether fixed before or after the Effective Date, (ii) a Section 503(b)(9) Claim, and (iii) any fees or charges assessed against an Estate pursuant to section 1930 of chapter 123 of title 28 of the United States Code.

1.2.8 Affiliate has the meaning set forth in section 101(2) of the Bankruptcy Code.

1.2.9 Allowed means, with reference to any Claim, (i) any Claim that has been listed by any Debtor in its Schedules, as amended from time to time in accordance with Bankruptcy Rule 1009, as liquidated in amount and not disputed, not contingent and not unliquidated and for which no contrary proof of Claim has been timely filed; *provided, however,* that the Debtors shall not amend their Schedules after the hearing on the Disclosure Statement, but shall retain the right to seek approval from the Bankruptcy Court to allow additional Claims against the Estates, (ii) any Claim expressly allowed by this Plan, (iii) any timely filed proof of Claim that is not disputed or as to which no objection to allowance has been timely interposed in accordance with Section 7.1 of this Plan or such other period of limitation fixed by the

Bankruptcy Code, the Bankruptcy Rules, or the Bankruptcy Court, (iv) any Claim that is compromised, settled, or otherwise resolved pursuant to the authority granted to the Reorganized Debtors pursuant to this Plan, or (v) any Claim that has been Allowed by Final Order, except that (x) Claims allowed solely for the purpose of voting to accept or reject this Plan pursuant to an order of the Bankruptcy Court under Bankruptcy Rule 3018(a) shall not be considered Allowed, (y) unless otherwise specified in this Plan or by order of the Bankruptcy Court, an Allowed Administrative Expense Claim or Allowed Claim shall not for any purpose under this Plan include interest on that Administrative Expense Claim or Claim from and after the Commencement Date, unless interest is expressly provided for in this Plan, (3) an Allowed Claim shall not include any Claim subject to disallowance in accordance with section 502(d) of the Bankruptcy Code.

1.2.10 Available New Holdco Common Stock means the aggregate percentage of New Holdco Common Stock available for Distribution, net of the MIP Stock Percentage.

1.2.11 Ballot means the form distributed to each holder of an Impaired Claim entitled to vote to accept or reject a Plan, on which form the holder may cast its vote in respect of this Plan in accordance with the Plan and the procedures governing the solicitation process, and which must be actually received by the Claims Agent on or before the Voting Deadline in order to be counted.

1.2.12 Bankruptcy Code means title 11 of the United States Code, as now in effect or as hereafter amended, to the extent applicable to the Chapter 11 Cases.

1.2.13 Bankruptcy Court means the United States Bankruptcy Court for the District of Delaware, and such other court having original and exclusive subject matter jurisdiction over the Chapter 11 Cases pursuant to 28 U.S.C. § 1334(a).

1.2.14 Bankruptcy Rules means the Federal Rules of Bankruptcy Procedure, as promulgated by the United States Supreme Court pursuant to section 2075 of title 28 of the United States Code, and any local rules of the Bankruptcy Court, as amended from time to time and applicable to the Chapter 11 Cases.

1.2.15 Board of Directors means the board of directors of each of the Debtors or Reorganized Debtors, as applicable, as they may exist from time to time.

1.2.16 Business Day means a day other than a Saturday, a Sunday or any other day on which commercial banks in New York, New York are required or authorized to close by law or executive order.

1.2.17 Cash means the lawful currency of the United States of America.

1.2.18 Causes of Action means any and all prepetition actions, claims, proceedings, and causes of action, that were not time barred and became property of any of the Debtors' estates on the Commencement Date or the proceeds of which would become property of any of the Debtors' estates pursuant to chapter 5 of the Bankruptcy Code, whether known, unknown, reduced to judgment, not reduced to judgment, liquidated, unliquidated, foreseen or

unforeseen, in law or equity, including any causes of action for recharacterization or subordination. If the Litigation Trust brings a time-barred claim, the defendant(s) against which the claims(s) are brought shall have standing to raise the issue that the claims are time barred.

1.2.19 Cerberus shall have the meaning set forth in the Cerberus Settlement Agreement.

1.2.20 Cerberus Entities shall have the meaning set forth in the Cerberus Settlement Agreement.

1.2.21 Cerberus Settlement Agreement means that certain Amended Settlement Agreement Between NewPage Estates and Cerberus Entities, dated December __, 2012 (a copy of which is annexed hereto as Exhibit 1.2.21 of this Plan).

1.2.22 Chapter 11 Cases means the cases commenced under chapter 11 of the Bankruptcy Code by the Debtors, styled *In re NewPage Corporation, et al.*, Chapter 11 Case No. 11-12804 (KG) (Jointly Administered), currently pending before the Bankruptcy Court.

1.2.23 Claim means a "claim," as defined in section 101(5) of the Bankruptcy Code, against an Estate, whether or not asserted, whether or not the facts of or legal bases therefor are known or unknown, and specifically including any rights under sections 502(g), 502(h), or 502(i) of the Bankruptcy Code, any claim of a derivative nature, any potential or unmatured claim, and any other contingent claim.

1.2.24 Claims Agent means Kurtzman Carson Consultants, LLC, the agent of the Clerk of the Bankruptcy Court appointed by the Bankruptcy Court, or any successor agent as may be similarly appointed.

1.2.25 Class means a category of Claims or Equity Interests set forth in Article III of this Plan.

1.2.26 Co-Collateral Agents means JPMorgan Chase Bank, N.A. and Wells Fargo Capital Finance, LLC.

1.2.27 Collateral means any property or interest in property of any Estate subject to an unavoidable Lien securing the payment or performance of a Claim.

1.2.28 Commencement Date means September 7, 2011, the date on which the Debtors commenced the Chapter 11 Cases.

1.2.29 Committee means the statutory committee of creditors appointed pursuant to section 1102(a) of the Bankruptcy Code in the Chapter 11 Cases.

1.2.30 Committee Litigation Claims means (a) all claims pursuant to section 547 of the Bankruptcy Code other than (i) claims against the Cerberus Entities, and (ii) any claim whose prosecution would create a material net detriment to the business of the Reorganized Debtors, which claims shall be determined in good faith by the Debtors, the Committee and the First Lien Notes Trustee (and in consultation with the Second Lien Group), and, after using best

efforts, listed in Exhibit 1.2.30 of the Plan, which Exhibit shall be filed under seal and shall not be amended, modified or supplemented without the express consent (which consent shall not be unreasonably withheld) of the Debtors, the First Lien Notes Trustee and the Committee (and in consultation with the Second Lien Group), (b) objections to Disputed General Unsecured Claims. For the avoidance of doubt, Committee Litigation Claims shall not include any claims or Causes of Action against the Cerberus Entities, the SEO Released Parties or the Trust Parties, or any other Releasee.

1.2.31 Confirmation Date means the date on which the Confirmation Order is entered on the docket of the Bankruptcy Court in the Chapter 11 Cases.

1.2.32 Confirmation Hearing means the hearing to consider confirmation of this Plan in accordance with section 1128 of the Bankruptcy Code, as such hearing may be adjourned or continued from time to time.

1.2.33 Confirmation Order means the order(s) of the Bankruptcy Court confirming this Plan.

1.2.34 Creditor means any Entity holding a Claim.

1.2.35 Debtor Intercompany Claim means a Claim by the Estate of a Debtor against another Debtor.

1.2.36 Debtors means, collectively, the Debtors listed in footnote 1 of this Plan, including the Non-Proponent Debtors, unless the context otherwise requires.

1.2.37 Debtors in Possession means the Debtors in their capacity as debtors in possession pursuant to sections 1101(1) and 1107(a) of the Bankruptcy Code.

1.2.38 DIP Administrative Agent means JPMorgan Chase, Bank N.A.

1.2.39 DIP Agents means the Co-Collateral Agents together with the DIP Administrative Agent.

1.2.40 DIP Agents Claims means the Claims for reasonable fees and expenses, including attorneys' fees, incurred by the DIP Agents during the Chapter 11 Cases.

1.2.41 DIP Credit Agreement means the $600 million debtor in possession postpetition financing agreement (as amended, restated, supplemented or otherwise modified from time to time, including all related documents), by and among the Debtors, the DIP Agents, and the DIP Lenders, approved by the DIP Order.

1.2.42 DIP Facility means the debtor in possession financing facility approved by the DIP Order and established pursuant to the DIP Credit Agreement.

1.2.43 DIP Lenders means collectively, lenders party to the DIP Credit Agreement from time to time, each in their capacity as a lender.

1.2.44 DIP Facility Claims means any Claims arising under, derived from, or based upon, the DIP Facility, including the DIP Agents Claims.

1.2.45 DIP Order means Final Order (I) Authorizing Debtors (A) to Obtain Post-Petition Financing Pursuant to 11 U.S.C. §§ 105, 361, 362, 364(c)(1), 364(c)(2), 364(c)(3), 364(d)(1) and 364(e) and (B) to Utilize Cash Collateral Pursuant to 11 U.S.C. § 363 and (II) Granting Adequate Protection to Pre-Petition Secured Parties Pursuant to 11 U.S.C. §§ 361, 362, 363 and 364, dated October 5, 2011, which order is currently subject to an appeal pending in the District Court [Docket No. 310].

1.2.46 Disallowed Claim means a Claim that is disallowed in its entirety by an order of the Bankruptcy Court or another court of competent jurisdiction, as the case may be.

1.2.47 Disbursing Agent means, as applicable, (i) the Reorganized Debtors, or any authorized agent of the Reorganized Debtors chosen by the Reorganized Debtors to make or facilitate Distributions pursuant to the Plan, or (ii) the Litigation Trust Disbursing Agent.

1.2.48 Disclosure Statement means the disclosure statement for this Plan, as amended, supplemented, or modified from time to time, including all exhibits and schedules thereto and references therein that relate to the Plan, if and as approved by the Bankruptcy Court in accordance with section 1125 of the Bankruptcy Code.

1.2.49 Disputed Claim means a Claim that is not an Allowed Claim or a Disallowed Claim, and is (i) a Claim, proof of which was filed, or an Administrative Expense Claim or other unclassified Claim, which is the subject of a dispute or as to which Claim a Debtor or Litigation Trustee (after the Effective Date, solely with respect to the General Unsecured Claims) has interposed or may interpose a timely objection and/or a request for estimation in accordance with section 502(c) of the Bankruptcy Code and Bankruptcy Rule 3018 or other applicable law, which dispute, objection, and/or request for estimation has not been withdrawn or determined by a Final Order, and/or (ii) any Claim, proof of which was required to be filed by order of the Bankruptcy Court, but as to which a proof of claim was not timely or properly filed.

1.2.50 Disputed Claim Reserve means a reserve established and maintained under this Plan in a segregated, interest bearing account (or accounts) into which the Litigation Trust Disbursing Agent will deposit sufficient Cash from the Litigation Trust Assets to make Distributions to all holders of Disputed General Unsecured Claims entitled to Distributions in accordance with the provisions of this Plan and the Litigation Trust Agreement, to the extent such Disputed Claims become Allowed Claims, as described in Article VII of this Plan. The Disputed Claim Reserve shall also include a ledger maintained by the Litigation Trustee with respect to Litigation Trust Interests allocable to Disputed Claims.

1.2.51 Distribution means a payment in Cash, or distribution of Litigation Trust Interests, New Holdco Common Stock, or shares of stock of Reorganized NPC (which shares are exchanged for New Holdco Common Stock pursuant to Section 4.5.2 of this Plan), as applicable, made by the applicable Disbursing Agent to the holder of an Allowed Claim on

account of such Allowed Claim pursuant to the terms and provisions of this Plan and the Litigation Trust Agreement, as applicable.

1.2.52 Distribution Date means the Effective Date, and each June 30 and December 31 thereafter (to the extent necessary to distribute Cash released from the Disputed Claims Reserve as a result of the allowance, disallowance or reduction of Disputed Claims). If the aggregate value of the applicable Distribution to be made on any such date is less than (i) $500,000 with respect to Distributions of the Litigation Trust Interests (or Cash on account thereof) and Settlement Cash or (ii) $2 million, with respect to all other Distributions, the Distribution may, at the discretion of the applicable Disbursing Agent, be withheld until the next Distribution Date; unless the Distribution (a) is to be made to the holder of a Claim Allowed since the immediately preceding Distribution Date, or (b) is the final Distribution to be made under this Plan, such minimum Distribution limitation shall not apply, and the Disbursing Agent shall make the Distribution notwithstanding that the aggregate value of the Distribution may be less than the minimum Distribution limitation.

1.2.53 Distribution Record Date means the record date for the purpose of making Distributions under this Plan, which date shall be the date the Confirmation Order is entered by the Bankruptcy Court.

1.2.54 District Court means the United States District Court for the District of Delaware.

1.2.55 Effective Date means a Business Day selected by the Debtors that is on or after the date by which the conditions precedent to the effectiveness of this Plan specified in Section 11.1 of this Plan have been satisfied or waived in accordance with Section 11.2 of this Plan.

1.2.56 Encumbrance means, with respect to any asset, a mortgage, Lien, pledge, charge, security interest, assignment, or encumbrance of any kind or nature in respect of such asset (including any conditional sale or other title retention agreement, any security agreement, and the filing of, or agreement to give, any financing statement under the Uniform Commercial Code or comparable law of any jurisdiction).

1.2.57 Entity means an individual, a corporation, a general partnership, a limited partnership, a limited liability company, a limited liability partnership, an association, a joint stock company, a joint venture, an estate, a trust, an unincorporated organization, a governmental unit or any subdivision thereof, including the United States Trustee, or any other entity.

1.2.58 Equity Interest means any equity interest or related proxy, in any of the Debtors represented by duly authorized, validly issued and outstanding shares of preferred stock or common stock, stock appreciation rights, membership interests, partnership interests, or any other instrument evidencing a present ownership interest, inchoate or otherwise, in any of the Debtors, or right to convert into such an equity interest or acquire any equity interest of the Debtors, whether or not transferable, or an option, warrant or right, contractual or otherwise, to acquire any such interest, which was in existence prior or on the Commencement. For the

avoidance of doubt, an Equity Interest shall not include or pertain to any new equity interest issued pursuant to this Plan.

1.2.59 ERISA means the Employee Retirement Income Security Act of 1974, as amended, and any successor statute thereto.

1.2.60 Estate means the estate of each Debtor as created under section 541 of the Bankruptcy Code.

1.2.61 Excluded DIP Obligations means all of the Debtors' contingent or unliquidated payment obligations (including indemnification and expense reimbursement obligations) under the DIP Facility, to the extent that any such obligations have not been paid in full in cash on the Effective Date.

1.2.62 Executory Contract means a contract or unexpired lease to which one or more of the Debtors is a party and which is subject to assumption, assumption as modified, assumption and assignment, or rejection under section 365 of the Bankruptcy Code at the election of the Debtors.

1.2.63 Exit Commitment Letter means the commitment letter (including each Annex thereto) dated as of October 29, 2012, by and among Goldman Sachs Lending Partners LLC, JPMorgan Chase Bank, N.A., Barclays Bank PLC, Wells Fargo Bank, National Association, UBS Loan Finance LLC and J.P. Morgan Securities LLC, NewPage Corporation and those of its subsidiaries party thereto.

1.2.64 Exit Financing means the Facilities contemplated by, and as defined in, the Exit Commitment Letter.

1.2.65 Exit Financing Arrangers means, collectively, the Term Facility Arrangers, the Revolving Facility Arrangers and any other Commitment Parties, each as defined in the Exiting Financing Commitment Letter.

1.2.66 Exit Financing Documents means the documents governing the Exit Financing, which shall be in form and substance reasonably satisfactory to the First Lien Notes Trustee.

1.2.67 Exit Financing Group means the Exit Financing Arrangers and the lenders, administrative agents, collateral agents and any other agents under the Exit Financing.

1.2.68 Final Order means an order or judgment of the Bankruptcy Court or any other court of competent jurisdiction as to which the time to appeal, petition for certiorari, or move for re-argument or rehearing has expired and as to which no appeal, petition for certiorari, or other proceedings for re-argument or rehearing are then pending; or as to which any right to appeal, petition for certiorari, reargue, or rehear has been waived in writing in form and substance satisfactory to the Reorganized Debtors and the party affected thereby.

1.2.69 First Lien Noteholders means the holders of the First Lien Notes.

1.2.70 First Lien Notes means the senior secured first lien notes bearing interest at the rate of 11.375% per annum, issued pursuant to the First Lien Notes Indenture, and having an outstanding principal balance as of the Commencement Date of $1.7 billion.

1.2.71 First Lien Notes Cash means a Distribution of Cash to the holders of the First Lien Notes Claims, in accordance with Sections 3.3.2(b) and 4.8.3 of the Plan, such that, after taking into consideration the proceeds of the Term Facility (as defined in the Exit Commitment Letter) and the making of the Distribution of First Lien Notes Cash to the holders of First Lien Notes Claims and other Distributions pursuant to this Plan, the pro forma unrestricted cash balance of the Reorganized Debtors (without giving effect to any draw of revolving loans under the Exit Facilities) upon emergence (after taking into account any such Distribution to the holders of First Lien Notes Claims and other Distributions pursuant to this Plan) will be $20 million; (provided that cash shall not be deemed restricted for purposes hereof solely as a result of being on deposit in an account subject to a control agreement in favor of the Revolving Administrative Agent in favor of the lenders party to the revolving loans under the Exit Facilities).

1.2.72 First Lien Notes Claims means all Claims against the Estate of NPC, arising under the First Lien Notes and the First Lien Notes Indenture, which, solely for purposes of this Plan, shall be Allowed in the aggregate amount of $1.7 billion.

1.2.73 First Lien Notes Deficiency Claims means the unsecured portion of the First Lien Notes Claims and unsecured portion of the First Lien Notes Guaranty Claims, as determined pursuant to section 506(a) of the Bankruptcy Code, which Claims are included in NPC Class 3B and GD 3B, which shall be Allowed in the aggregate amount of $735 million.

1.2.74 First Lien Notes Guaranty Claims means the Claims arising from the Guarantor Debtors' respective guaranties of the First Lien Notes Claims, which, solely for purposes of this Plan, shall be Allowed in the aggregate amount of $1.7 billion.

1.2.75 First Lien Notes Indenture means the indenture dated as of September 30, 2009, among NPC, as issuer, the First Lien Notes Trustee, and the Guarantor Debtors, and all of the documents and instruments relating thereto, as amended, supplemented, modified or restated from time to time.

1.2.76 First Lien Notes Steering Committee means a committee formed by certain holders of First Lien Notes, as identified in Exhibit 1.2.76 of this Plan.

1.2.77 First Lien Notes Subordination Turnover Cap means a Distribution to the First Lien Notes Trustee from the Subordination Turnover of (i) $3.0 million, from Distributions to the holders of Senior Subordinated Unsecured Notes Claims from the Settlement Cash ($30 million) and the Litigation Trust Initial Proceeds; (ii) a share of the Litigation Trust proceeds, of up to $600,000, realized in excess of the Litigation Trust Initial Proceeds and up to $50 million (for the avoidance of doubt, the Litigation Trust Funding shall constitute Litigation Trust proceeds in excess of the Litigation Trust Initial Proceeds), which share is based upon a deficiency Claim of $735 million; and (iii) a share of the Litigation Trust proceeds realized in excess of $50 million, which share is based upon the First Lien Notes Claim of $1.7 billion; for

avoidance of doubt, any amounts otherwise distributable to the First Lien Notes Trustee from the Subordination Turnover that exceed the First Lien Notes Subordination Turnover Cap under clauses (i) and (ii) above shall be distributed *pro rata* to the holders of Second Lien Notes Claims.

1.2.78 First Lien Notes Trustee means The Bank of New York Mellon, as Indenture Trustee and collateral trustee under the First Lien Notes Indenture.

1.2.79 GAAP means generally accepted accounting principles, established by the Financial Accounting Standards Board.

1.2.80 GD Class means a Class of Claims or Equity Interests in a GD Plan.

1.2.81 GD Class 3A Litigation Trust Interests means beneficial interests in the Litigation Trust granted to holders of Allowed GD Class 3A Claims (General Unsecured Claims), which shall entitle such holders to a Pro Rata Share of net proceeds of the Litigation Trust (subject to the First Lien Notes Subordination Turnover Cap).

1.2.82 GD Plan means the Plan proposed by a Guarantor Debtor.

1.2.83 General Unsecured Claim means any Claim against one or more of the Debtors, *other than* (i) Administrative Expense Claims, (ii) Priority Tax Claims, (iii) Non-Tax Priority Claims, (iv) Debtor Intercompany Claims, (v) Secured Claims, (vi) First Lien Notes Claims; (vii) First Lien Notes Deficiency Claims; (viii) First Lien Notes Guaranty Claims; (ix) Second Lien Notes Claims, (x) Second Lien Notes Guaranty Claims, (xi) Senior Subordinated Unsecured Notes Claims, (xii) Senior Subordinated Unsecured Notes Guaranty Claims, (x) Qualified Trade Creditor Claims, and (xiii) Unsecured Notes Claims. Except as excluded in the preceding sentence, General Unsecured Claims include (a) any Claim arising from the rejection of an Executory Contract under section 365 of the Bankruptcy Code and (b) any Claim arising from the provision of goods or services to the Debtors prior to the Commencement Date, including the Claims of commercial trade Creditors that are not Section 503(b)(9) Claims.

1.2.84 Governance Documents means any certificate of incorporation, bylaws, certificate of formation, limited liability company operating agreement, partnership agreement, or any other formation and organizational documents of the Debtors in effect as of the Commencement Date, as amended in accordance with Sections 4.4 and 9.2 of this Plan, substantially in the form contained in Schedules 9.2(A-C) to the Plan Supplement and in all respects in form and substance satisfactory to the Debtors and/or Reorganized Debtors and the First Lien Notes Trustee.

1.2.85 Guarantor Debtors means Chillicothe Paper Inc., Escanaba Paper Company, Luke Paper Company, NewPage Canadian Sales, LLC, NewPage Consolidated Papers Inc., NewPage Energy Services LLC, Rumford Paper Company, NewPage Port Hawkesbury Holding LLC, NewPage Wisconsin System Inc., Upland Resources Inc., and Wickliffe Paper Company LLC.

1.2.86 Impaired means "impaired" within the definition of section 1124 of the Bankruptcy Code.

1.2.87 Indenture Trustees means (i) the First Lien Notes Trustee; (ii) the Second Lien Notes Trustee; (iii) HSBC Bank USA, National Association, as indenture trustee under the indenture governing the Senior Unsecured Subordinated Notes; (iv) U.S. Bank National Association, as successor trustee under the indenture governing the 2013 PIK Notes; and (v) Deutsche Bank Trust Company Americas, as successor trustee under the indenture governing the 2015 PIK Notes, each of the foregoing solely in their capacity as such.

1.2.88 Indenture Trustee Charging Lien means any Lien or other priority in payment arising prior to the Effective Date to which an Indenture Trustee is entitled pursuant to an indenture, against distributions to be made to noteholders under an indenture, for payment of any Indenture Trustee Claims.

1.2.89 Indenture Trustee Claims means the Claims for reasonable fees and expenses, disbursements and indemnity claims, including attorneys' fees and agent fees, expenses and disbursements, incurred by the Indenture Trustees whether prepetition or postpetition and whether prior to or after consummation of the Plan, the payment of which is subject to the cap provided for in Section 14.7 of this Plan.

1.2.90 L/C means any letter of credit issued under the DIP Credit Agreement.

1.2.91 L/C Issuer means the issuer of an L/C under the DIP Credit Agreement.

1.2.92 Lien means any charge against or interest in any Collateral securing payment of a debt or performance of an obligation.

1.2.93 LIBOR means, the one-month rate appearing on Reuters Page LIBOR01 (or on any successor or substitute page of that service, or any successor to or substitute service, providing rate quotations comparable to those currently provided by Reuters on that page for purposes of providing quotations of interest rates applicable to Dollar deposits in the London interbank market) at approximately 11:00 a.m., London time, two Business Days prior to the commencement of the applicable one-month period, as the rate for Dollar deposits with a maturity comparable to that one-month period. If a current LIBOR rate is not then available then the "LIBOR" for that one-month period shall be the rate at which Dollar deposits of $5,000,000 and for a maturity comparable to the one-month period are offered by the principal London office of the Administrative Agent in immediately available funds in the London interbank market at approximately 11:00 a.m., London time, two Business Days prior commencement of such one month period.

1.2.94 Litigation Trust means the trust established pursuant to Article V of this Plan to, among other things, pursue the Committee Litigation Claims on behalf of and for the benefit of the Litigation Trust Beneficiaries and to distribute Litigation Trust Interests, the Settlement Cash, the Litigation Trust Initial Proceeds and the net proceeds realized from the Committee Litigation Claims in accordance with Article III, Section 4.10 and Article V of this Plan.

1.2.95 Litigation Trust Agreement means the trust agreement governing the Litigation Trust, substantially in the form contained in Schedule 1.2.95 to the Plan Supplement and in all respects in form and substance satisfactory to the First Lien Notes Trustee, the Second Lien Group, the Committee and the Debtors.

1.2.96 Litigation Trust Assets means the Committee Litigation Claims, the Litigation Trust Funding, the Litigation Trust Initial Proceeds, and any other assets (including the Settlement Cash) acquired by the Litigation Trust on or after the Effective Date pursuant to the Litigation Trust Agreement or the Plan; *provided, however*, that if any of the retained $500,000 remains after payment in full of the SEO Professional Fees, the Debtors or Reorganized Debtors shall remit such excess Cash to the Litigation Trust.

1.2.97 Litigation Trust Beneficiaries means, without duplication, the holders of the Litigation Trust Interests.

1.2.98 Litigation Trust Disbursing Agent means the Litigation Trustee, or any authorized agent of the Litigation Trust chosen by the Litigation Trustee to make or facilitate Distributions from the Litigation Trust or the Disputed Claim Reserve.

1.2.99 Litigation Trust Funding means Cash in the aggregate amount of $5.7 million to be paid by (i) Cerberus pursuant to the terms of the Cerberus Settlement Agreement, in the amount of $3.7 million, and (ii) the Debtors, in the amount of $2 million on the Effective Date, which aggregate $5.7 million of Cash is to be deposited in the Litigation Trust to fund administrative fees and expenses of the Litigation Trust and for other purposes consistent with the Litigation Trust Agreement. For the avoidance of doubt, (i) no deductions against the aggregate $5.7 million Cash shall be made for any Professional fees, costs and expenses of the Committee, and (ii) no portion of the $5.7 million of Cash is subject to repayment by the Litigation Trust to the Debtors.

1.2.100 Litigation Trust Initial Proceeds means Cash in the amount of $40 million (less $500,000 retained by the Debtors for the SEO Professional Fees) to be deposited by the Debtors into the Litigation Trust; *provided, however*, that if any of the retained $500,000 remains after payment in full of the SEO Professional Fees, the Debtors or Reorganized Debtors shall remit such excess Cash to the Litigation Trust.

1.2.101 Litigation Trust Interests means the NPC Class 3A Litigation Trust Interests, the NPC Class 3B Litigation Trust Interests, the NPC Class 3C Litigation Trust Interests, the NPC Class 3D Litigation Trust Interests and the GD Class 3A Litigation Trust Interests.

1.2.102 Litigation Trustee means the person or entity, solely in the capacity as trustee of the Litigation Trust, approved by the Bankruptcy Court as part of the Confirmation Order and appointed to administer the Litigation Trust in accordance with the terms and provisions of the Litigation Trust Agreement. The initial Litigation Trustee shall be Pirinate Consulting Group LLC, Litigation Trustee for the Chapter 11 Estates of NewPage Corporation.

1.2.103 MIP Stock Percentage means the aggregate percentage of New Holdco Common Stock to be issued on the Effective Date to the participants under the Reorganized NPC New Compensation Plans.

1.2.104 New Holdco means NewPage Holdings, Inc., a Delaware corporation formed by the Debtors as a holding company to hold 100% of the membership interests of New Intermediate Holdco.

1.2.105 New Intermediate Holdco means a Delaware limited liability company to be formed by New Holdco, on or before the Effective Date, to hold 100% of the outstanding shares of Reorganized NPC.

1.2.106 New Holdco Common Stock means the common stock of New Holdco, par value $0.001 per share, to be issued by New Holdco on the Effective Date.

1.2.107 New Holdco Documents means the amended and restated certificate of incorporation and bylaws of New Holdco, substantially in the form contained in the Plan Supplement and in all respects in form and substance satisfactory to the Debtors and/or Reorganized Debtors and the First Lien Notes Trustee.

1.2.108 New Intermediate Holdco Documents means the certificate of formation and the limited liability company operating agreement of New Holdco, substantially in the form of the subsidiary limited liability agreement contained in the Plan Supplement and in all respects in form and substance satisfactory to the Debtors and/or Reorganized Debtors and the First Lien Notes Trustee.

1.2.109 Non-Proponent Debtors means NPGI and NPHC.

1.2.110 Non-Tax Priority Claim means any Claim against a Debtor or its Estate, other than an Administrative Expense Claim, Priority Tax Claim, or an Adequate Protection Claim to the extent that it is entitled to priority in payment in accordance with sections 507(a)(4), (5), (6), (7) or (8), or 507(b) of the Bankruptcy Code.

1.2.111 Notes means the (i) First Lien Notes, (ii) Second Lien Notes, and (iii) Senior Subordinated Unsecured Notes, and (iv) 2013 PIK Notes.

1.2.112 Notes Collateral Trustee means The Bank of New York Mellon, in its capacity as collateral trustee under each of (i) the Priority Lien Debt Pledge and Security Agreement, dated as of December 21, 2007 and (ii) the Parity Lien Debt Pledge and Security Agreement, dated as of May 2, 2005.

1.2.113 NPC means NewPage Corporation.

1.2.114 NPC Class 3A Litigation Trust Interests means beneficial interests in the Litigation Trust granted to holders of Allowed NPC Class 3A Claims (General Unsecured Claims), which shall entitle such holders to a Pro Rata Share of net proceeds of the Litigation Trust (subject to the First Lien Notes Subordination Turnover Cap).

1.2.115 NPC Class 3B Litigation Trust Interests means beneficial interests in the Litigation Trust granted to holders of Allowed NPC Class 3B Claims (First Lien Note Deficiency Claims), which shall entitle such holders to a Pro Rata Share of Litigation Trust proceeds realized in excess of $50 million (which, for the avoidance of doubt, shall include the Litigation Trust Initial Proceeds and the Litigation Trust Funding for purposes of determining whether the $50 million threshold has been met, consistent with Section 5.5 of this Plan), which share is allocable to the First Lien Notes Deficiency Claim of $735 million.

1.2.116 NPC Class 3C Litigation Trust Interests means beneficial interests in the Litigation Trust granted to holders of Allowed NPC Class 3C Claims (Second Lien Note Claims), which shall entitle such holders to a Pro Rata Share of net proceeds of the Litigation Trust (subject to the First Lien Notes Subordination Turnover Cap), which share is allocable to the Second Lien Notes Claims of $1.061 billion.

1.2.117 NPC Class 3D Litigation Trust Interests means beneficial interests in the Litigation Trust granted to holders of Allowed NPC Class 3D Claims (Senior Subordinated Unsecured Note Claims), which shall entitle such holders to a Pro Rata Share of net proceeds of the Litigation Trust; *provided that*, on the Effective Date, and thereafter as applicable, the Disbursing Agent shall distribute to each of (i) the First Lien Notes Trustee (for the benefit of the holders of Allowed First Lien Notes Claims in NPC Class 3B), and (ii) the Second Lien Notes Trustee (for the benefit of the holders of Allowed Second Lien Notes Claims in NPC Class 3C), a Pro Rata Share of the (x) Settlement Cash and (y) Litigation Trust proceeds otherwise distributable to each holder of an Allowed NPC Senior Subordinated Unsecured Notes Claim, until the holders of the First Lien Notes Claims and Second Lien Note Claims have been paid in full; *provided, however* that the Distributions to the First Lien Notes Trustee (for the benefit of the holders of Allowed First Lien Notes Claims in NPC Class 3B) shall be subject to the First Lien Notes Subordination Turnover Cap.

1.2.118 NPCPI means NewPage Consolidated Papers Inc.

1.2.119 NPCS means NewPage Canadian Sales LLC.

1.2.120 NPGI means NewPage Group Inc.

1.2.121 NPHC means NewPage Holding Corporation.

1.2.122 NPPHH means NewPage Port Hawkesbury Holding LLC.

1.2.123 NPWSI means NewPage Wisconsin System Inc.

1.2.124 NPWSI Retirement Plan Settlement means the modified retiree benefit plan agreement between the Debtors and the USW to be implemented as of the Effective Date, as described in Section V.D.4 of the Disclosure Statement.

1.2.125 Other Secured Claim means a Secured Claim other than a First Lien Notes Claim, First Lien Notes Guaranty Claim, Second Lien Notes Claim, Second Lien Notes Guaranty Claim, and DIP Facility Claims.

1.2.126 PBGC means the Pension Benefit Guaranty Corporation.

1.2.127 Pension Plans means the NewPage Retirement Plan for Bargained Hourly Employees and the NewPage Cash Balance Plan for Non-Bargained Employees.

1.2.128 Plan means, as applicable, each and all of the chapter 11 plans of the Debtors, collectively, as set forth in this Fourth Amended Joint Chapter 11 Plan including all annexed exhibits and schedules and the Plan Documents, as amended, modified, or supplemented from time to time in accordance with the terms and provisions of this Plan.

1.2.129 Plan Documents means all documents, attachments, schedules, and exhibits related to this Plan, including the documents contained in the Plan Supplement, each of which shall be in form and substance satisfactory to the First Lien Notes Trustee.

1.2.130 Plan Supplement means the supplement to this Plan containing the exhibits and schedules to this Plan that are not served with the approved Disclosure Statement upon holders of Claims and Equity Interests in connection with the solicitation of votes to accept or reject this Plan, which shall be filed with the Bankruptcy Court no later than 5 days prior to the Voting Deadline, and each document contained therein shall be in form and substance satisfactory to the First Lien Notes Trustee; *provided however*, that the identity of any person proposed to serve as a director or officer of the Reorganized Debtors and any insider to be employed or retained by the Reorganized Debtors shall be disclosed prior to the Confirmation Hearing.

1.2.131 PM35 means paper machine No. 35, operated by NPWSI at its Stevens Point, Wisconsin mill.

1.2.132 PM35 Lease means the Lease Agreement (CPI 1997) dated as of December 23, 1997, between Wilmington Trust Company (not in its individual capacity but solely as Owner Trustee, as defined in the SEO Settlement Agreement), as Lessor, and NPWSI (successor to Consolidated Papers, Inc.), as Lessee (as amended, supplemented, modified or restated from time to time).

1.2.133 PM35 Net Purchase Price means the purchase price for PM35 to be included in the SEO Settlement Agreement, which, for purposes of this Plan, means $13,895,530.31 in Cash, payable to SEO on the Effective Date; *provided, however*, that if the Effective Date has not occurred on or prior to December 31, 2012, such Cash amount shall increase by $600,000 per month from and after January 1, 2013; provided, further, that if NPWSI elects, at is option, to make any scheduled rent payments on or after January 1, 2013, under the PM35 Lease, then the amount of such rent payment(s) received by SEO shall be deducted from such Cash amount.

1.2.134 PM35 Operative Documents means the documents arising from and related to the PM35 Sale/Leaseback, including but not limited to the PM35 Lease, the PM35 Participation Agreement, the Trust Agreement, the Bill of Sale, any Replacement Lease, the Lease Certificate of Acceptance, the Trust Indenture, the Indenture Certificates, the Tax Indemnity Agreement, the Ground Lease, the Memorandum of Ground Lease, the Leasehold

Mortgage, the Joint Operating Agreement and the Support Agreement, each and collectively as defined in the SEO Settlement Agreement.

1.2.135 PM35 Participation Agreement means the Participation Agreement (CPI 1997) dated as of December 23, 1997, among NPWSI (successor to Consolidated Papers, Inc., as Lessee), Wilmington Trust Company (not in its individual capacity but solely as Owner Trustee), Wells Fargo Bank Northwest, N.A. (as successor to First Security Bank, National Association, as Indenture Trustee), the institutions named on Schedule I attached thereto (and their permitted successors and assigns), and Daimler Capital Services LLC (as successor to Chrysler Capital Corporation, as Owner Participant) (as amended, supplemented, modified or restated from time to time).

1.2.136 PM35 Sale/Leaseback means the transaction memorialized by (i) the PM35 Lease, (ii) the PM35 Participation Agreement, (ii) the other PM35 Operative Documents, and all attendant documentation memorializing the transaction.

1.2.137 Preserved Rights means, collectively, any and all rights, claims, Causes of Action, defenses, and counterclaims of or accruing to the Debtors or their Estates, as preserved in Section 4.9 of this Plan; for the avoidance of doubt, Preserved Rights shall not include any rights, claims, Causes of Action, defenses or counterclaims transferred to the Litigation Trust in accordance with Section 1.2.28 of this Plan, or released under the SEO Settlement Agreement or under this Plan.

1.2.138 Priority Tax Claim means any Claim of a governmental unit against an Estate entitled to priority in payment under sections 502(i) and 507(a)(8) of the Bankruptcy Code.

1.2.139 Pro Rata Share means, on any Distribution Date, with respect to an Allowed Claim against an Estate, the percentage represented by a fraction (i) the numerator of which shall be an amount equal to the holder's Claim against the Estate, and (ii) the denominator of which shall be an amount equal to the aggregate amount of Allowed, Disputed and estimated Claims in the same Class as such Claim, against the Estate, except in cases where Pro Rata is used in reference to multiple Classes, in which case Pro Rata means the proportion that such holder's Claim in a particular class bears to the aggregate amount of all Allowed, Disputed and estimated Claims in such multiple Classes.

1.2.140 Professional means any professional employed or to be compensated pursuant to sections 327, 328, 330, 331, 503(b), or 1103 of the Bankruptcy Code.

1.2.141 Qualified Trade Creditor means a trade creditor of any Debtor that (i) is a holder of a General Unsecured Claim, (ii) prior to the Effective Date, agrees in writing by making an election on its Ballot to (x) continue to provide substantially the same type and quantity of goods and/or services to the applicable Reorganized Debtor(s) as it provided prior to the Commencement Date for a minimum of two years after the Effective Date at the same prices or at other pricing and terms satisfactory to the Reorganized Debtors, and (y) provide for a minimum of two years after the Effective Date unsecured trade credit to the applicable Reorganized Debtor(s) on payment terms no less favorable than the greater of (a) net 45 days and

(b) the maximum trade terms that trade creditor made available to the applicable Debtor(s) during the 12 months prior to the Commencement Date, and (iii) continues to perform its obligations under the agreement described in clause (ii) above.

1.2.142 Qualified Trade Creditor Claims means any Claim of a Qualified Trade Creditor against one or more of the Debtors.

1.2.143 Releasees means each of the Entities, solely in the respective capacities indicated, but regardless of whether or not such Entity currently has such capacity: (i) any Debtor, (ii) a holder of First Lien Notes or Second Lien Notes, (iii) the Steering Committee of the holders of the First Lien Notes and each of its members, (iv) the Second Lien Group and each of its members, (v) the Committee and each of its members, (vi) the SEO Released Parties, (vii) the Trust Parties, (viii) a DIP Lender, a DIP Agent, or any other party released under the Final DIP Order, (ix) a member of the Exit Financing Group, (x) an Indenture Trustee, (xi) an arranger, underwriter, lender, initial purchaser, noteholder, syndication agent, book runner, deal manager, administrative agent, collateral agent and other agent with respect to the 2009 Refinancing or any indebtedness (including, without limitation, any interest rate, commodity or other hedge or derivative transactions) incurred by the Debtors in connection with the 2007 Acquisition, (xii) each of the Cerberus Entities, (xiii) the Debtors' financial advisor in connection with the 2007 Acquisition or the 2009 Refinancing, and (xiv) all affiliates, directors, officers, members of management, other employees, partners, agents, consultants, advisors, attorneys, and other Professionals representing any of the foregoing in their respective specified capacities; *provided, however*, that to the extent any of the foregoing Entities is entitled to a broader release under the terms of the applicable Settlement, as set forth in Sections 4.10, 5.6, and 10.12 of this Plan or the Cerberus Settlement Agreement, the scope of release in such Settlement shall govern.

1.2.144 Reorganized Debtor means from and after the Effective Date, a Debtor listed in footnote 1 of this Plan, other than (i) the Non-Proponent Debtors, (ii) NewPage Port Hawkesbury Holding LLC and (iii) NewPage Canadian Sales LLC, or any successor thereto.

1.2.145 Reorganized NPC means NPC, from and after the Effective Date, or any successor thereto.

1.2.146 Reorganized NPC New Compensation Plans means the 2013 Short-Term Incentive Plan (to be adopted by NPC) and the 2012 Long-Term Incentive Plan (to be adopted by New Holdco), which plans shall be effective as of the Effective Date, and copies of which plans are to be included in Schedule 1.2.146 of the Plan Supplement.

1.2.147 Schedules means, unless otherwise specified, the respective schedules of assets and liabilities, the list of holders of Equity Interests, and the statements of financial affairs filed by the Debtors in accordance with section 521 of the Bankruptcy Code and the Bankruptcy Rules, as such schedules and statements have been or may be supplemented or amended.

1.2.148 Second Lien Group means an *ad hoc* group of certain unaffiliated investors who are holders of Second Lien Notes, as identified in Exhibit 1.2.148 of this Plan.

1.2.149 Second Lien Noteholders means the holders of the Second Lien Notes.

1.2.150 Second Lien Notes means (i) the senior secured second lien notes bearing interest at the rate of 10.000% per annum, having an outstanding principal balance as of the Commencement Date of $806,000,000; and (ii) the senior secured second lien floating rate notes, having an outstanding principal balance as of the Commencement Date of $225,000,000, issued pursuant to the Second Lien Notes Indenture.

1.2.151 Second Lien Notes Claims means the Claims against the Estate of NPC arising under the Second Lien Notes and the Second Lien Notes Indenture, which, solely for purposes of this Plan, shall be Allowed in the aggregate amount of $1.061 billion.

1.2.152 Second Lien Notes Guaranty Claims means the Claims against the Estates of the Guarantor Debtors arising from the guaranty of the obligations under the Second Lien Notes provided by each of the Guarantor Debtors, which, solely for purposes of this Plan, shall be Allowed in the aggregate amount of $1.061 billion.

1.2.153 Second Lien Notes Indenture means the indenture dated as of May 2, 2005, among NPC, as issuer, the Second Lien Notes Trustee, the Guarantor Debtors, and all of the documents and instruments relating thereto, as amended, supplemented, modified or restated from time to time.

1.2.154 Second Lien Notes Litigation Trust Distribution means, solely for purposes of calculating distribution proceeds of the Litigation Trust, the distributions made to the Second Lien Notes Trustee pursuant to (i) the Subordination Turnover and (ii) the proceeds allocable to the Second Lien Notes Claims, each based upon a Claim of $1.061 billion.

1.2.155 Second Lien Notes Trustee means Wilmington Trust, National Association, as Indenture Trustee.

1.2.156 Section 503(b)(9) Claim means a Claim against a Debtor arising under section 503(b)(9) of the Bankruptcy Code for payment of goods received by such Debtor within 20 days prior to the Commencement Date.

1.2.157 Secured Claim means any Claim (i) which is, to the extent reflected in the Schedules or in a proof of claim, validly and unavoidably secured by a Lien to the extent of the value of the Collateral securing the Claim, as determined in accordance with section 506(a) of the Bankruptcy Code; or (ii) that is based on a valid, unavoidable setoff right in accordance with sections 506(a) and 553 of the Bankruptcy Code.

1.2.158 Senior Subordinated Notes Indenture means the indenture dated as of May 2, 2005, among NPC, as issuer, HSBC Bank USA, National Association, as indenture trustee, and the Guarantor Debtors, and all of the documents and instruments relating thereto, as amended, supplemented, modified, or restated from time to time.

1.2.159 Senior Subordinated Unsecured Notes means the senior subordinated unsecured notes bearing interest at the rate of 12.000% per annum, issued pursuant to the Senior

Subordinated Notes Indenture and having an outstanding principal balance as of the Commencement Date of $200,000,000.

1.2.160 Senior Subordinated Unsecured Notes Claims means Claims against the Estate of NPC, arising under the Senior Subordinated Unsecured Notes and the Senior Subordinated Notes Indenture.

1.2.161 Senior Subordinated Unsecured Notes Guaranty Claims means the Claims against the Estates of the Guarantor Debtors arising from the guaranty of the obligations under the Senior Subordinated Unsecured Notes provided by each of the Guarantor Debtors.

1.2.162 Senior Subordinated Unsecured Notes Settlement Payment means a Distribution in Cash to the indenture trustee for the Senior Subordinated Unsecured Notes, for the benefit of the holders of Senior Subordinated Unsecured Notes Claims, in an amount equal to $200,000, which (together with the 2013 PIK Notes Settlement Payment) shall be funded by the first $400,000 of the Subordination Turnover otherwise payable to the Second Lien Notes Trustee.

1.2.163 SEO means Stora Enso Oyj, the holder of (i) 11,251,326 shares of the Equity Interest in NPGI, the parent company of NPHC, which in turn holds 100% of the Equity Interests in NPC, (ii) 100% of the 2015 PIK Notes, (iii) 100% of the Indenture Certificates (as defined in the SEO Settlement Agreement) outstanding under the PM35 Sale/Leaseback, and (iv) rights of subrogation in full to Daimler Capital Services LLC (as successor to Chrysler Capital Corporation), the Owner Participant under the PM35 Sale/Leaseback.

1.2.164 SEO Professional Fees means the reasonable legal and financial advisory fees and expenses SEO has incurred or may incur, or that Wilmington Trust Company (not in its individual capacity but solely as Owner Trustee under the PM35 Sale/Leaseback) or Wells Fargo Bank Northwest, N.A. (as successor to First Security Bank, National Association, as indenture trustee under the PM35 Sale/Leaseback) have incurred or may incur in connection with the preparation for and participation in the Settlements mediation sessions and the negotiation, preparation, execution and prosecution of the SEO Settlement Agreement, Plan and Disclosure Statement, through the Effective Date, up to $500,000, which fees and expenses shall be documented with reasonably detailed invoices submitted to the Debtors and the Committee for review, subject to any objections that may be interposed by such reviewing parties within three Business Days after the submission of the invoices (and if any such objections are interposed, they shall be determined by the Bankruptcy Court, subject to the right to appeal), and such fees and expenses shall be paid by the Debtors or the Reorganized Debtors, as applicable, on the Effective Date solely from a $500,000 holdback from the $40 million the Debtors are otherwise allocating to the Litigation Trust under this Plan. If any such invoices are submitted to the Debtors and the Committee less than three Business Days prior the Effective Date, then such fees or expenses may be paid after the Effective Date within three Business Days of the submission of such invoices (subject to the same rights to interpose objections). Regardless of whether or not the $500,000 cap is reached, SEO Professional Fees shall *not* include (i) any success or completion fees, and (ii) more than $50,000 of fees or expenses of Wells Fargo Bank Northwest, N.A., in its capacity as indenture trustee, or Wilmington Trust Company, in its capacity as Owner Trustee.

1.2.165 SEO Released Parties means SEO and its affiliates (including for the avoidance of doubt, Corenso North America Corp. and Thiele Kaolin Company), together with their subsidiaries, divisions, branches, units, affiliates, parents, successors, predecessors and assigns, and the current and former agents, servants, officers, directors, shareholders, employees, attorneys, auditors, professionals and representatives of each of them.

1.2.166 SEO Settlement Agreement means the fully executed Settlement Agreement, attached as Exhibit 1.2.166 to this Plan (which Exhibit 1.2.166 shall be distributed with the Plan and Disclosure Statement), between, *inter alia,* the Debtors and SEO, effective as of the Effective Date, that sets forth the terms and conditions for the treatment of the PM35 Sale/Leaseback in these Chapter 11 Cases and the settlement of any and all known and unknown claims, counterclaims, defenses and Causes of Action of the Debtors and Reorganized Debtors against the SEO Released Parties and the Trust Parties, including, without limitation, claims, counterclaims, defenses or Causes of Action arising from or related to the PM35 Sale/Leaseback and the 2007 Acquisition, subject to certain specified exceptions.

1.2.167 SEO Unsecured Claims means, solely for purposes of this Plan and the SEO Settlement Agreement, Allowed General Unsecured Claims assertable by SEO against the Estates of each of NPWSI and NPCPI, in the amount of $120,000,000 as of the Voting Record Date; *provided, however*, that such Claims shall be waived pursuant to the SEO Settlement Agreement on the closing of the SEO Settlement Agreement.

1.2.168 Settlements means (a) the proposed settlements of various disputes between and among the Settlement Parties described in Section 4.10 of this Plan, and (b) the Cerberus Settlement Agreement.

1.2.169 Settlement Cash means a Distribution in Cash, without duplication, to holders of Claims in NPC Class 3A, NPC Class 3C, NPC Class 3D, and GD Class 3A, GD Class 3C and GD Class 3D of their Pro Rata Share of $30 million (but subject to the First Lien Notes Subordination Turnover Cap).

1.2.170 Settlement Parties means the parties which have negotiated one or more of the Settlements, including (i) the First Lien Notes Trustee and the First Lien Notes Steering Committee, (ii) the Committee and its members, (iii) certain members of the Second Lien Group, (iv) SEO, and (v) the Cerberus Entities.

1.2.171 Stockholders Agreement means the Stockholders Agreement, dated as of the Effective Date, by and among New Holdco and each person or Entity that receives a Distribution of New Holdco Common Stock under this Plan, substantially in the form contained in the Plan Supplement and in all respects in form and substance satisfactory to the Debtors and/or Reorganized Debtors and the First Lien Notes Trustee.

1.2.172 Subordination Turnover means the Distributions of Settlement Cash and Litigation Trust proceeds otherwise distributable to the holders of Senior Subordinated Unsecured Notes Claims that are turned over to the First Lien Notes Trustee and the Second Lien Notes Trustee in accordance with Sections 3.3.7(b)(B) and 3.4.7(b) of this Plan.

1.2.173 Tax Code means the Internal Revenue Code of 1986, title 26 of the United States Code, as amended from time to time.

1.2.174 Treasury Regulations means the Treasury regulations (including temporary Treasury regulations) promulgated by the United States Department of Treasury with respect to the Tax Code or other United States federal tax statutes.

1.2.175 Trust Parties means, with respect to the PM35 Sale/Leaseback, Wilmington Trust Company, as Owner Trustee; Wells Fargo Bank Northwest, N.A. (as successor to First Security Bank, National Association) as Indenture Trustee; collectively, the institutions named in the schedule attached to the Participation Agreement, together with their permitted successors or assigns, as Lenders; and Daimler Capital Services LLC (as successor to Chrysler Capital Corporation), as Owner Participant, and each of the foregoing parties' affiliates, together with their subsidiaries, divisions, branches, units, affiliates, parents, successors, predecessors, and assigns, and the current and former agents, servants, officers, directors, shareholders, employees, attorneys, auditors, professionals, and representatives, of each of them.

1.2.176 Unimpaired means with respect to any Class of Claims, that it is not Impaired within the meaning of section 1124 of the Bankruptcy Code.

1.2.177 Union Advisors Fees means the professional fees and expenses incurred by the USW as (i) described in the Debtors' Motion Pursuant to Sections 363(b) and 105(a) of The Bankruptcy Code for Order Authorizing Payment of Certain Professional Fees and Expenses of the United Steelworkers, dated June 1, 2012 [Docket No.1685], and (ii) approved by order entered October 16, 2012 [Docket No. 2465], which aggregate fees and expenses are capped at $775,000.

1.2.178 Unions means USW; the International Brotherhood of Electrical Workers; the International Association of Machinists and Aerospace Workers; the United Association of Journeymen and Apprentices of the Plumbing and Pipefitting Industry of the United States and Canada; the Teamsters, Chauffeurs, Warehousemen and Helpers; and the Office & Professional Employees' International Union (together with their respective local unions) which represent a majority of the Debtors' employee workforce.

1.2.179 Unsecured Notes means, collectively, the 2013 PIK Notes and the 2015 PIK Notes.

1.2.180 USW means the United Steel, Paper and Forestry, Rubber, Manufacturing, Energy, Allied Industrial and Service Workers International Union, AFL-CIO/CLC, representing approximately 70% of the Debtors' employee workforce.

1.2.181 Voting Deadline means the deadline established by the Bankruptcy Court for returning Ballots.

1.2.182 Voting Record Date means the date established by the Bankruptcy Court to determine which claimants are entitled to vote on the Plan.

1.3 Rules of Construction. Unless otherwise expressly provided:

(a) Article, section, and exhibit references in this Plan are to articles, sections and exhibits of and to this Plan and schedule references in this Plan are to schedules to the Plan Supplement;

(b) References to dollars are to the lawful currency of the United States of America;

(c) References to Claims against the Debtors refer to Claims against the Estates of the Debtors;

(d) The word "including" and similar words means "including without limitation";

(e) References to "on the Effective Date" means on, or as soon thereafter as is practicable after, the Effective Date;

(f) Unless otherwise states, the words "herein," "hereof," and "thereto" refer to the Plan in its entirety rather than to a particular portion of the Plan;

(g) Captions and headings in the Plan are inserted for convenience of reference only and are not intended to be a part of or to affect the interpretation hereof; and

(h) The rules of construction contained in section 102 of the Bankruptcy Code shall apply to the construction of this Plan.

ARTICLE II

TREATMENT OF UNCLASSIFIED CLAIMS (ADMINISTRATIVE EXPENSE CLAIMS, PROFESSIONAL COMPENSATION AND REIMBURSEMENT CLAIMS, AND PRIORITY TAX CLAIMS)

2.1 Filing and Payment of Administrative Claims.

2.1.1 Deadline for Filing Certain Administrative Expense Claims. Each holder of an Administrative Expense Claim, *other than the holder of*:

(a) a Claim of a Professional for compensation and reimbursement of costs and expenses, as described in Section [2.3] below;

(b) a Section 503(b)(9) Claim;

(c) an Administrative Expense Claim that has been Allowed on or before the Effective Date, including pursuant to this Plan;

(d) an Administrative Expense Claim on account of fees and expenses incurred on or after the Commencement Date by ordinary course professionals retained by the Debtors pursuant to an order of the Bankruptcy Court, which, for the avoidance of doubt, shall not include any claims of the Debtors' current or former directors, officers, employees, or agents, or of any person who is or was serving at the request of the Debtors as a director, officer, employee or agent of another corporation or of a partnership, limited liability company, joint venture, trust, enterprise or nonprofit entity, including service with respect to employee benefit plans, on account of any obligation of the Debtors to indemnify, hold harmless or provide any reimbursement or advancement of expenses to such persons;

(e) a Claim for U.S. Trustee statutory fees; and/or

(f) a Claim for Union Advisor Fees

must file with the Claims Agent by mail or by overnight or hand delivery at the following address:

NewPage Claims Processing Center
c/o KCC
2335 Alaska Avenue
El Segundo, CA 90245

and serve on the Debtors or the Reorganized Debtors in accordance with Section 14.16 of this Plan, proof of its Administrative Expense Claim on or before the 60th day after the Effective Date. Each proof of Administrative Expense Claim must include at a minimum (i) the name of each Debtor that is purported to be liable for the Administrative Expense Claim, (ii) the name of the holder of the Administrative Expense Claim, (iii) the amount of the Administrative Expense Claim, (iv) the basis of the Administrative Expense Claim, and (v) supporting documentation for the Administrative Expense Claim. **FAILURE TO TIMELY FILE AND SERVE A COMPLETE PROOF OF ADMINISTRATIVE EXPENSE CLAIM IN ACCORDANCE WITH THIS PLAN SHALL RESULT IN THE ADMINISTRATIVE EXPENSE CLAIM BEING FOREVER BARRED AND DISCHARGED.**

2.2 Treatment of Administrative Expense Claims. Except with respect to Administrative Claims that are Claims of Professionals as set forth in Section 2.3 below and except to the extent that a holder of an Allowed Administrative Expense Claim agrees to less favorable treatment with the Debtor against whose Estate the Claim is Allowed, each holder of an Allowed Administrative Expense Claim shall receive Cash in an amount equal to the Allowed

Administrative Expense Claim on, or as soon thereafter as is reasonably practicable, the later of (a) the Effective Date and (b) the date on which such Administrative Expense Claim becomes an Allowed Administrative Expense Claim except that Allowed Administrative Expense Claims representing liabilities incurred in the ordinary course of business by any Debtor or which have been approved pursuant to an order of the Bankruptcy Court shall be paid in full and/or performed by the applicable Reorganized Debtor in the ordinary course of business in accordance with the terms and subject to the conditions of any agreements governing, instruments evidencing, or other documents relating to, such liabilities. Notwithstanding the foregoing, the Indenture Trustee Claims shall be paid pursuant to Sections 4.8 and 14.7 of the Plan.

2.3 Professional Compensation and Reimbursement Claims. Notwithstanding Sections 2.1 and 2.2 of this Plan, all holders of a Claim for an award of compensation for services rendered or reimbursement of expenses incurred through and including the Effective Date pursuant to sections 503(b)(2), 503(b)(3), 503(b)(4), or 503(b)(5) of the Bankruptcy Code shall file their respective final applications for allowances of such compensation and reimbursement by a date no later than the date that is 90 days after the Effective Date or by such other date as may be fixed by the Bankruptcy Court, and if granted such an award by the Bankruptcy Court, each such holder shall be paid in full in such amount as Allowed by the Bankruptcy Court to the extent not previously paid pursuant to a prior order of the Bankruptcy Court (i) on the date on which the Administrative Expense Claim becomes an Allowed Administrative Expense Claim, or as soon thereafter as is reasonably practicable, or (ii) upon such other terms as may be mutually agreed upon between the holder of an Administrative Expense Claim and the Reorganized Debtors.

2.4 Priority Tax Claims. Except to the extent that a holder of an Allowed Priority Tax Claim has been paid by the Estate liable for that Claim prior to the Effective Date or agrees to less favorable treatment, each holder of an Allowed Priority Tax Claim shall receive, at the sole option of the applicable Reorganized Debtor and in full and complete satisfaction of any and all liability attributable to that Priority Tax Claim, (a) Cash in an amount equal to the Allowed Priority Tax Claim, (b) a transferable note that provides for equal, semiannual Cash payments equal to the aggregate amount of the Allowed Priority Tax Claim plus interest paid in arrears semiannually at LIBOR (as of the Effective Date) plus 1%, over a period ending not later than five years after the applicable Commencement Date, or (c) any combination of Cash and a note, on the terms provided in subsections (a) and (b), in an aggregate Cash and note principal amount equal to the Allowed Priority Tax Claim. Payment of a Priority Tax Claim will be made on the latest of (i) the Effective Date, (ii) the date on which the Priority Tax Claim becomes an Allowed Priority Tax Claim, and (iii) the date the Allowed Priority Tax Claim is payable under applicable non-bankruptcy law, or, in each case, as soon thereafter as is reasonably practicable. The Debtors reserve the right to prepay any such note in part or in whole at any time without premium or penalty. No holder of an Allowed Priority Tax Claim shall be entitled to any payments on account of any pre-Effective Date interest accrued on or penalty arising after the Commencement Date with respect to or in connection with an Allowed Priority Tax Claim.

2.5 DIP Facility Claims. Except to the extent that a holder of a DIP Facility Claim agrees to less favorable treatment, on the Effective Date, the DIP Administrative Agent, for the ratable benefit of the DIP Lenders and the DIP Agents, as applicable, shall be paid in Cash 100%

of the then-outstanding amount, if any, of the DIP Facility Claims. To the extent that any L/C remains undrawn as of the Effective Date, the Debtors shall either (i) cause that L/C to be replaced with a letter of credit issued under the Exit Financing, (ii) collateralize that L/C with Cash in an amount equal to 105% of its face amount, (iii) provide a back-to-back letter of credit to the L/C Issuer on terms and from a financial institution reasonably acceptable to the L/C Issuer, or (iv) provide such other treatment as the Debtors and the L/C Issuer shall agree, each in their sole discretion. Contemporaneously with all amounts owing in respect of principal included in the DIP Facility Claims (other than Excluded DIP Obligations), interest accrued thereon to the date of payment and fees, expenses and non-contingent indemnification obligations as required by the DIP Facility and arising prior to the Effective Date being paid in full in Cash (or, in the case of the outstanding L/Cs, being guaranteed by back-to-back letters of credit, or collateralized by Cash, in each case in an amount equal to 105% of the face amount of such outstanding letters of credit or otherwise provided for as set forth above), any and all Liens on and security interests in the Debtors' (and the Estates') property held by the DIP Lenders shall be deemed released, terminated and extinguished, in each case without further notice to or order of the Bankruptcy Court, act or action under applicable law, regulation, order or rule or the vote, consent, authorization or approval of any Entity, the DIP Credit Agreement shall be deemed terminated, and the Debtors' (and the Reorganized Debtors') obligations thereunder shall be canceled; *provided, however*, that the Excluded DIP Obligations shall survive the Effective Date and shall not be discharged or released pursuant to this Plan or the Confirmation Order, notwithstanding any provision hereof or thereof to the contrary, and the payment on such date of the DIP Facility Claims shall in no way affect or impair the obligations, duties, and liabilities of the Reorganized Debtors or the rights of the DIP Agents and the DIP Lenders relating to any Excluded DIP Obligations.

ARTICLE III

CLASSIFICATION AND TREATMENT OF CLASSIFIED CLAIMS AND EQUITY INTERESTS

3.1 General Notes on Classification and Treatment of Classified Claims and Equity Interests. Pursuant to sections 1122 and 1123 of the Bankruptcy Code, Claims and Equity Interests (other than Claims arising under sections 507(a)(2), 507(a)(3), or 507(a)(8) of the Bankruptcy Code, which Claims do not require classification pursuant to section 1123(a) of the Bankruptcy Code and are receiving the treatment set forth in Article II) are classified for all purposes, including, without limitation, voting, confirmation, and distribution pursuant to this Plan, as set forth in this Plan. A Claim or Equity Interest shall be deemed classified in a particular Class only to the extent that the Claim or Equity Interest falls within the description of that Class, and shall be deemed classified in a different Class to the extent that any remainder of the Claim or Equity Interest qualifies within the description of the different Class. A Claim or Equity Interest is Allowed in a Class if it has not been paid or otherwise settled prior to the Effective Date, and satisfies the definition of a Claim or Equity Interest that is Allowed.

3.2 Summary of Classification and Treatment of Classified Claims and Equity Interests.

Class	Treatment	Entitled to Vote
NPC PLAN		
NPC Class 1A – Other Secured Claims	Impaired	Yes
NPC Class 1B – First Lien Notes Claims	Impaired	Yes
NPC Class 2 – Non-Tax Priority Claims	Unimpaired	No (presumed to accept)
NPC Class 3A– General Unsecured Claims	Impaired	Yes
NPC Class 3B–First Lien Notes Deficiency Claims	Impaired	Yes
NPC Class 3C –Second Lien Notes Claims	Impaired	Yes
NPC Class 3D – Senior Subordinated Unsecured Notes Claims	Impaired	Yes
NPC Class 3E – Qualified Trade Creditor Claims	Impaired	Yes
NPC Class 4 – Debtor Intercompany Claims	Impaired	No (deemed to reject)
NPC Class 5 – Equity Interests	Impaired	No (deemed to reject)
GUARANTOR DEBTOR PLANS		
GD Class 1A – Other Secured Claims	Impaired	Yes
GD Class 1B – First Lien Notes Guaranty Claims	Impaired	Yes
GD Class 2 – Non-Tax Priority Claims	Unimpaired	No (presumed to accept)

Class	Treatment	Entitled to Vote
GD Class 3A – General Unsecured Claims	Impaired	Yes
GD Class 3B–First Lien Notes Deficiency Claims	Impaired	Yes
GD Class 3C – Second Lien Notes Guaranty Claims	Impaired	Yes
GD Class 3D – Senior Subordinated Unsecured Notes Guaranty Claims	Impaired	Yes
GD Class 3E – Qualified Trade Creditor Claims	Impaired	Yes
GD Class 4 – Debtor Intercompany Claims	Impaired	No (deemed to reject)
GD Class 5 – Equity Interests	Impaired	No (deemed to reject)

3.3 **NPC Plan**

3.3.1 NPC Class 1A – Other Secured Claims

(a) Classification: NPC Class 1A consists of all Other Secured Claims against NPC.

(b) Treatment: On the Effective Date, unless any holder of an Allowed Other Secured Claim agrees to a less advantageous treatment, NPC at its option shall distribute to each holder of an Allowed Other Secured Claim (i) Cash in an amount equal to such Allowed Other Secured Claim, (ii) Cash in an amount equal to the proceeds realized from the sale of the Collateral securing such Allowed Other Secured Claim, less the actual costs and expenses of disposing of such Collateral, or (iii) the Collateral securing such Allowed Other Secured Claim.

(c) Voting: NPC Class 1A is Impaired by the NPC Plan. Each holder of an Allowed NPC Class 1A Claim is entitled to vote to accept or reject the NPC Plan.

3.3.2 NPC Class 1B – First Lien Notes Claims

(a) Classification: NPC Class 1B consists of all First Lien Notes Claims against NPC that are Secured Claims.

(b) Treatment: On the Effective Date, each holder of an Allowed NPC First Lien Notes Claim shall (A) receive from the Disbursing Agent on account of its Secured Claim its Pro Rata Share of (x) the shares of stock of Reorganized NPC, which shares shall then be exchanged for such holder's Pro Rata Share of the Available New Holdco Common Stock pursuant to Section 4.5.2 of this Plan, and all new stock of New Holdco's Debtor Affiliates, (other than Reorganized NPC), provided that all New Holdco's Debtor Affiliates (other than Reorganized NPC) having confirmed Plans shall issue new shares of stock or interests to their respective parent companies to re-create the same organizational corporate structure that existed on the Commencement Date, or as otherwise directed by such Entity(ies), (y) subject to the First Lien Notes Subordination Turnover Cap, the Distributions in respect of the Subordination Turnover delivered to the First Lien Notes Trustee pursuant to Section 3.3.7(b)(B) of this Plan, and (z) the First Lien Notes Cash, and (B) be released from all claims and Causes of Action, including those assertable in respect of the 2007 Acquisition and 2009 Refinancing (see Section 4.10(a) of this Plan).

(c) Voting: NPC Class 1B is Impaired by the NPC Plan. Each holder of an Allowed NPC Class 1B Claim is entitled to vote to accept or reject the NPC Plan.

3.3.3 NPC Class 2 – Non-Tax Priority Claims

(a) Classification: NPC Class 2 consists of all Non-Tax Priority Claims against NPC.

(b) Treatment: On the Effective Date, each holder of an Allowed NPC Non-Tax Priority Claim shall receive Cash in an amount equal to the Allowed amount of its Claim.

(c) Voting: NPC Class 2 is Unimpaired by the NPC Plan. Pursuant to section 1126(f) of the Bankruptcy Code, NPC Class 2 and each holder of an Allowed NPC Class 2 Claim are conclusively presumed to have accepted the NPC Plan and therefore the holders of Allowed NPC Class 2 Claims are not entitled to vote to accept or reject the NPC Plan.

3.3.4 NPC Class 3A – General Unsecured Claims

(a) Classification: NPC Class 3A consists of all General Unsecured Claims against NPC.

(b) Treatment: On the Effective Date, each holder of an Allowed NPC General Unsecured Claim shall receive from the Disbursing Agent on account of its General Unsecured Claim (without duplication) its Pro Rata Share of the (A) Settlement Cash and (B) NPC Class 3A Litigation Trust Interests.

(c) Voting: NPC Class 3A is Impaired by the NPC Plan. Each holder of an Allowed NPC Class 3A Claim is entitled to vote to accept or reject the NPC Plan.

3.3.5 NPC Class 3B – First Lien Notes Deficiency Claims

(a) Classification: NPC Class 3B consists of the First Lien Notes Deficiency Claim against NPC.

(b) Treatment: On the Effective Date, each holder of an Allowed NPC First Lien Notes Deficiency Claim shall receive from the Disbursing Agent on account of its First Lien Notes Deficiency Claim its Pro Rata Share of the NPC Class 3B Litigation Trust Interests.

(c) Voting: NPC Class 3B is Impaired by the NPC Plan. Each holder of an Allowed NPC Class 3B Claim is entitled to vote to accept or reject the NPC Plan.

3.3.6 NPC Class 3C – Second Lien Notes Claims

(a) Classification: NPC Class 3C consists of all Second Lien Notes Claims against NPC.

(b) Treatment: On the Effective Date, each holder of an Allowed NPC Second Lien Notes Claim shall (A) receive from the Disbursing Agent on account of its Second Lien Notes Claim its Pro Rata Share of (x) the Settlement Cash, (y) the NPC Class 3C Litigation Trust Interests and (z) Distributions in respect of the Subordination Turnover delivered to the Second Lien Notes Trustee pursuant to Section 3.3.7(b)(B) of this Plan, subject to the First Lien Notes Subordination Turnover Cap and (B) be released from Causes of Action as set forth in Section 4.10(b) of this Plan.

(c) Voting: NPC Class 3C is Impaired by the NPC Plan. Each holder of an Allowed NPC Class 3C Claim is entitled to vote to accept or reject the NPC Plan.

3.3.7 NPC Class 3D – Senior Subordinated Unsecured Notes Claims

(a) Classification: NPC Class 3D consists of all Senior Subordinated Unsecured Notes Claims against NPC.

(b) Treatment: (A) On the Effective Date, each holder of an Allowed NPC Senior Subordinated Unsecured Notes Claim shall receive from the Disbursing Agent on account of its Senior Subordinated Unsecured Notes Claim its Pro Rata Share of (x) the Settlement Cash and (y) the NPC Class 3D Litigation Trust Interests.

(B) Notwithstanding the foregoing, on the Effective Date, and thereafter as applicable, the Disbursing Agent shall distribute to each of (i) the First Lien Notes Trustee (for the benefit of the holders of Allowed First Lien Notes Claims in NPC Class 1B), subject to the First Lien Notes Subordination Turnover Cap, and (ii) the Second Lien Notes Trustee (for the benefit of the holders of Allowed Second Lien Notes Claims in NPC Class 3C), a Pro Rata Share of the (x) Settlement Cash and (y) Litigation Trust proceeds otherwise distributable to each holder of an Allowed NPC Senior Subordinated Unsecured Notes Claim, until the holders of such Claims have been paid in full.

(c) Voting: NPC Class 3D is Impaired by the NPC Plan. Each holder of an Allowed NPC Class 3D Claim is entitled to vote to accept or reject the NPC Plan.

3.3.8 NPC Class 3E – Qualified Trade Creditor Claims

(a) Classification: NPC Class 3E consists of all Qualified Trade Creditor Claims against NPC.

(b) Treatment: (A) Commencing on the Effective Date, each holder of an Allowed NPC Qualified Trade Creditor Claim shall receive from the Disbursing Agent on account of its Qualified Trade Creditor Claim (without duplication), 15% of its Allowed Claim over a two year period, in installments no less frequent than four equal semiannual payments (without interest).

(B) If at any time after the Effective Date a NPC Qualified Trade Creditor ceases to qualify as a NPC Qualified Trade Creditor, the Reorganized Debtors shall direct the Disbursing Agent to cease making any further payments to such Entity under Section 3.3.8(b)(A) of this Plan.

(C) If at any time after the Effective Date the Reorganized Debtors elect to cease doing further business with a NPC Qualified Trade Creditor (other than as a result of a breach or default by that NPC Qualified Trade Creditor), the Disbursing Agent shall continue to make the payments required under Section 3.3.8(b)(A) of this Plan, notwithstanding that election.

(c) Voting: NPC Class 3E is Impaired by the NPC Plan. Each holder of an Allowed NPC Class 3E Claim that elects treatment on the NPC Class 3A Ballot as a Qualified Trade Creditor or otherwise agrees to the same in writing and is eligible to be a Qualified Trade Creditor will have its vote to accept or reject the NPC Plan counted in NPC Class 3E.

3.3.9 NPC Class 4 – Debtor Intercompany Claims

(a) Classification: NPC Class 4 consists of all Debtor Intercompany Claims against NPC.

(b) Treatment: No holder of an Allowed NPC Debtor Intercompany Claim shall receive any Distribution under the NPC Plan.

(c) Voting: NPC Class 4 is Impaired by the NPC Plan. Pursuant to section 1126(g) of the Bankruptcy Code, NPC Class 4 is deemed to have rejected the NPC Plan and, therefore, the holders of Allowed NPC Class 4 Claims are not entitled to vote to accept or reject the NPC Plan.

3.3.10 NPC Class 5 – Equity Interests

(a) Classification: NPC Class 5 consists of all Equity Interests in NPC.

(b) Treatment: On the Effective Date, (i) all instruments evidencing a NPC Class 5 Equity Interest shall be deemed canceled and (ii) the NPC Class 5 Equity Interests shall be deemed extinguished, each without further action under any applicable agreement, law, regulation or rule. No holder of a NPC Class 5 Equity Interest shall receive or retain any property under the NPC Plan.

(c) Voting: NPC Class 5 is Impaired by the NPC Plan. Pursuant to section 1126(g) of the Bankruptcy Code, NPC Class 5 is deemed to have rejected the NPC Plan and, therefore, the holders of Allowed NPC Class 5 Claims are not entitled to vote to accept or reject the NPC Plan.

3.4 **GD Plans**

3.4.1 GD Class 1A – Other Secured Claims

(a) Classification: GD Class 1A consists of all Other Secured Claims against the applicable Guarantor Debtor.

(b) Treatment: On the Effective Date, unless any holder of an Allowed Other Secured Claim agrees to a less advantageous

treatment, at its option, the applicable Guarantor Debtor shall distribute to each holder of an Allowed Other Secured Claim (i) Cash in an amount equal to the Allowed Other Secured Claim, (ii) Cash in an amount equal to the proceeds realized from the sale of the Collateral securing the Allowed Other Secured Claim, less the actual costs and expenses of disposing of that Collateral, or (iii) the Collateral securing the Allowed Other Secured Claim.

(c) Voting: GD Class 1A is Impaired by the applicable GD Plan. Each holder of an Allowed GD Class 1A Claim against an applicable Guarantor Debtor is entitled to vote to accept or reject the applicable GD Plan

3.4.2 GD Class 1B – First Lien Notes Guaranty Claims

(a) Classification: GD Class 1B consists of all First Lien Notes Guaranty Claims against the applicable Guarantor Debtor that are Secured Claims.

(b) Treatment: On the Effective Date, each holder of an Allowed GD First Lien Notes Guaranty Claim shall receive on account of its Claim against the applicable Guarantor Debtor the Distributions and treatments set forth in Section 3.3.2(b) of this Plan.

(c) Voting: GD Class 1B is Impaired by the GD Plan. Each holder of an Allowed GD Class 1B Claim is entitled to vote to accept or reject the applicable GD Plan.

3.4.3 GD Class 2 – Non-Tax Priority Claims

(a) Classification: GD Class 2 consists of all Non-Tax Priority Claims against the applicable Guarantor Debtor.

(b) Treatment: On the Effective Date, each holder of an Allowed GD Non-Tax Priority Claim shall receive Cash in an amount equal to the Allowed amount of its Claim.

(c) Voting: GD Class 2 is Unimpaired by the applicable GD Plan. Pursuant to section 1126(f) of the Bankruptcy Code, GD Class 2 and each holder of an Allowed GD Class 2 Claim against an applicable Guarantor Debtor are conclusively presumed to have accepted the applicable GD Plan and, therefore, the holders of Allowed GD Class 2 Claims are not entitled to vote to accept or reject the applicable GD Plan.

3.4.4 GD Class 3A – General Unsecured Claims

(a) Classification: GD Class 3A consists of all General Unsecured Claims against the applicable Guarantor Debtor.

(b) Treatment: On the Effective Date, each holder of an Allowed GD General Unsecured Claim shall receive from the Disbursing Agent on account of its General Unsecured Claim (without duplication) its Pro Rata Share of the (A) Settlement Cash; and (B) GD Class 3A Litigation Trust Interests.

(c) Voting: GD Class 3A is Impaired by the GD Plan. Each holder of an Allowed GD Class 3A Claim is entitled to vote to accept or reject the applicable GD Plan.

3.4.5 GD Class 3B – First Lien Notes Deficiency Claim

(a) Classification: GD Class 3B consists of the First Lien Notes Deficiency Claims against the applicable Guarantor Debtor.

(b) Treatment: On the Effective Date, each holder of an Allowed GD First Lien Notes Deficiency Claim shall receive on account of its Claim against the applicable Guarantor Debtor the Distributions and treatment set forth in Section 3.3.5(b) of this Plan.

(c) Voting: GD Class 3B is Impaired by the GD Plan. Each holder of an Allowed GD Class 3B Claim is entitled to vote to accept or reject the applicable GD Plan.

3.4.6 GD Class 3C – Second Lien Notes Guaranty Claims

(a) Classification: GD Class 3C consists of all Second Lien Notes Guaranty Claims against the applicable Guarantor Debtor.

(b) Treatment: On the Effective Date, each holder of an Allowed GD Second Lien Notes Guaranty Claim shall receive on account of its Claim against the applicable Guarantor Debtor the Distributions and treatment set forth in Section 3.3.6(b) of this Plan.

(c) Voting: GD Class 3C is Impaired by the GD Plan. Each holder of an Allowed GD Class 3C Claim is entitled to vote to accept or reject the applicable GD Plan.

3.4.7 GD Class 3D – Senior Subordinated Unsecured Notes Guaranty Claims

(a) Classification: GD Class 3D consists of all Senior Subordinated Unsecured Notes Guaranty Claims against the applicable Guarantor Debtor.

(b) Treatment: On the Effective Date, each holder of an Allowed GD Senior Subordinated Unsecured Notes Guaranty Claim shall receive on account of its Claim against the applicable Guarantor Debtor the Distributions and treatment set forth in Section 3.3.7(b) of this Plan.

(c) Voting: GD Class 3D is Impaired by the GD Plan. Each holder of an Allowed GD Class 3D Claim is entitled to vote to accept or reject the applicable GD Plan.

3.4.8 GD Class 3E – Qualified Trade Creditors

(a) Classification: GD Class 3E consists of all Qualified Trade Creditors Claims against the applicable Guarantor Debtor.

(b) Treatment: (A) Commencing on the Effective Date, each holder of an Allowed GD Qualified Trade Creditor Claim shall receive from the Disbursing Agent on account of its Qualified Trade Creditor Claim (without duplication), 15% of its Allowed Claim over a two year period, in installments no less frequent than four equal semiannual payments (without interest).

(B) If at any time after the Effective Date a GD Qualified Trade Creditor ceases to qualify as a NPC Qualified Trade Creditor, the Reorganized Debtors shall direct the Disbursing Agent to cease making any further payments to such Entity under Section 3.4.8(b)(A) of this Plan.

(C) If at any time after the Effective Date the Reorganized Debtors elect to cease doing further business with a GD Qualified Trade Creditor (other than as a result of a breach or default by that GD Qualified Trade Creditor), the Disbursing Agent shall continue to make the payments required under Section 3.3.8(b)(A) of this Plan, notwithstanding that election.

(c) Voting: GD Class 3E is Impaired by the GD Plan. Each holder of an Allowed GD Class 3E Claim that elects treatment on the GD Class 3A Ballot as a Qualified Trade Creditor or otherwise agrees to the same in writing and is eligible to be a Qualified Trade Creditor will have its vote to accept or reject the applicable GD Plan counted in GD Class 3E.

3.4.9 GD Class 4 – Debtor Intercompany Claims

(a) Classification: GD Class 4 consists of all Debtor Intercompany Claims against the applicable Guarantor Debtor.

(b) Treatment: No holder of an Allowed GD Debtor Intercompany Claim shall receive any Distribution under the applicable GD Plan.

(c) Voting: GD Class 4 is Impaired by the GD Plan. Pursuant to section 1126(g) of the Bankruptcy Code, GD Class 4 is deemed to have rejected the applicable GD Plan and, therefore, the holders of Allowed GD Class 4 Claims are not entitled to vote to accept or reject the applicable GD Plan.

3.4.10 GD Class 5 – Equity Interests

(a) Classification: GD Class 5 consists of all Equity Interests in the applicable Guarantor Debtor.

(b) Treatment: On the Effective Date, (i) all instruments evidencing a GD Class 5 Equity Interest shall be deemed cancelled and (ii) the GD Class 5 Equity Interests shall be deemed extinguished, each without further action under any applicable agreement, law, regulation or rule. No holder of a GD Class 5 Equity Interest shall receive or retain any property under the applicable GD Plan.

(c) Voting: GD Class 5 is Impaired by the applicable GD Plan. Pursuant to section 1126(g) of the Bankruptcy Code, GD Class 5 is deemed to have rejected the applicable GD Plan and, therefore, the holders of Allowed GD Class 5 Claims are not entitled to vote to accept or reject the applicable GD Plan.

ARTICLE IV

MEANS OF EXECUTION OF PLAN

4.1 Separate Plans. For purposes of voting on this Plan and receiving Distributions under this Plan, votes will be tabulated separately for each Debtor's Plan and Distributions will be made to each separate Class as provided in that Debtor's Plan, as set forth in Article III of this Plan. A Claim against multiple Debtors, to the extent Allowed against each respective Debtor, shall be treated as a separate Claim against each such Debtor for all purposes (including, but not limited to, voting and Distributions).

4.2 No Double Payment of Claims. To the extent that a Claim is Allowed against more than one Debtor's Estate, there shall be only a single recovery on account of that Allowed Claim, but the holder of an Allowed Claim against more than one Debtor may recover distributions from all co-obligor Debtors' Estates until the holder has received payment in full on the Allowed Claim. No holder of an Allowed Claim shall be entitled to receive more than payment in full of its Allowed Claim and each Claim shall be administered and treated in the manner provided by this Plan only until payment in full on that Allowed Claim.

4.3 Severability of Plans. A failure to confirm any one or more of the Debtor's Plans shall not affect other Plans confirmed by the Bankruptcy Court, but the Debtors reserve the right to withdraw any and all Plans from confirmation if any one or more Plan(s) is not confirmed.

4.4 Continued Corporate Existence.

4.4.1 Subject to the restructuring transactions contemplated by this Plan, each Debtor, other than NPGI, NPHC, NPPHH and NPCS will continue to exist after the Effective Date as a separate entity, with all powers of a corporation, limited liability company, or partnership, as the case may be, under applicable law in the jurisdiction in which that Debtor is incorporated or otherwise formed and pursuant to its certificate of incorporation and bylaws or other Governance Documents in effect prior to the Effective Date, except to the extent the certificate of incorporation and bylaws or other Governance Documents are amended and restated or otherwise revised pursuant to this Section 4.4 and Section 9.2 of this Plan, to comply with Bankruptcy Code section 1123(a)(6), or otherwise, without prejudice to any right to terminate its existence (whether by merger or otherwise) under applicable law after the Effective Date. The continued existence, operation and ownership of Affiliates of the Debtors that are not Debtors in the Chapter 11 Cases is a material component of the Debtors' businesses and, as set forth in the restructuring transactions, all of the Debtors' Equity Interests and other property interests in those non-debtor Affiliates will re-vest in the applicable Reorganized Debtor or its successor on the Effective Date, subject to the transactions contemplated in Section 4.5.2 of this Plan.

4.4.2 Mergers. On the Effective Date, among other contemplated mergers, (i) NPPHH shall merge into NPCPI, (with NPCPI as the surviving Entity) and (ii) NPCS shall either merge into NPWSI (with NPWSI as the surviving Entity) or dissolve post-Effective Date, at the option of the Reorganized Debtors.

4.5 Formation and Corporate Structure.

4.5.1 Corporate Structure. On or before the Confirmation Date, New Holdco shall form New Intermediate Holdco. After completion of the steps set forth in Section 4.5.2 of this Plan, New Holdco shall hold 100% of the outstanding membership interests in New Intermediate Holdco, which shall hold 100% of the outstanding shares of Reorganized NPC. Reorganized NPC will continue to exist as the intermediate holding company of the Reorganized Debtors and their Affiliates. New Holdco's Debtor Affiliates having confirmed Plans shall issue new shares of stock to their respective parent companies to re-create the same organizational structure that existed on the Commencement Date, or as otherwise directed by such Entity(ies). Upon the Effective Date, the Chapter 11 Cases of the Non-Proponent Debtors shall be dismissed and all Claims, rights against or interests in the Non-Proponent Debtors' Estates shall be extinguished. Each Non-Proponent Debtor shall be dissolved pursuant to the applicable laws of its respective state of organization, to be effective at least one day after the Effective Date.

4.5.2 Issuance of Stock of Reorganized NPC and Contribution to New Holdco. On the Effective Date, Reorganized NPC shall issue its stock to the holders of the First Lien Notes Claims, and (a) such holders shall immediately contribute such shares of stock of Reorganized NPC to New Holdco in exchange for the New Holdco Common Stock and (b) New

Holdco shall immediately contribute such shares of stock of Reorganized NPC to New Intermediate Holdco, and in exchange for such shares, New Intermediate Holdco shall issue its membership interests to New Holdco .

4.6 Form of Securities to be Issued; Exemption from Registration; Stockholders Agreement. Unless otherwise agreed to by the Reorganized Debtors, all shares of New Holdco Common Stock will be non-certificated. In reliance upon Bankruptcy Code section 1145(a), at the time of issuance, none of the securities issued in connection with this Plan will be registered under Section 5 of the Securities Act of 1933, as amended, or any state or local law requiring registration for the offer or sale of securities. In addition, except as provided in the Stockholders Agreement, none of the securities issued in connection with this Plan will be listed on a securities exchange. New Holdco will not participate in making a market (or facilitate making a market) in any such securities. The Stockholders Agreement shall be deemed effective and binding upon each person or entity that is or becomes a holder of shares of New Common Stock, and each such person or entity shall, upon its receipt of such shares, be deemed to be a party to the Stockholders Agreement as a Stockholder (as defined in the Stockholders Agreement) or an Employee Stockholder (as defined in the Stockholders Agreement), as applicable, for all purposes thereunder, irrespective of whether such person or entity was a signatory thereto.

4.7 Certain Tax Treatment. (a) Net Operating Loss Treatment: Section 382(*l*)(5) of the Tax Code contemplates an exception to the general rule of Section 382(a) of the Tax Code. To the extent such exception is available, NPC will, in consultation with the First Lien Notes Trustee, determine on or before the date that such election is due whether it intends to utilize the exception in Section 382(*l*)(5) of the Tax Code or it intends to elect out of the exception; (b) PM35 Tax Reporting: for U.S. federal income tax purposes the Debtors shall report the PM35 purchase price as the PM35 Net Purchase Price, plus the $40 million of Litigation Trust proceeds realized under the SEO Settlement Agreement.

4.8 Distributions to Holders of Notes.

4.8.1 Cancellation of Existing Securities and Agreements. On the Effective Date, the Equity Interests of NPC and the Guarantor Debtors will be cancelled and extinguished, any document, agreement, or instrument evidencing any Claim or Equity Interest against a Debtor (other than any Claim or Equity Interest that is Unimpaired by this Plan pursuant to section 1124 of the Bankruptcy Code) shall be deemed cancelled without further act or action under any applicable agreement, law, regulation, order, or rule, and the obligations of that Debtor under those documents, agreements, or instruments shall be discharged; *provided, however*, notwithstanding the foregoing, any indenture or other agreement that governs the rights of the holder of a Claim shall continue in effect solely for purposes of (a) allowing that holder to receive Distributions under this Plan and (b) allowing and preserving the rights of such indenture trustee to (i) make distributions in satisfaction of Allowed noteholder Claims, (ii) exercise its Indenture Trustee Charging Liens against any such distributions, (iii) seek compensation and reimbursement from those noteholders for any fees and expenses incurred in making such distributions, and (iv) allowing an Indenture Trustee to enforce the subordination provisions contained in an indenture.