

EXHIBIT 26

DECLARATION OF DANIEL A. CLARK

I, Daniel A. Clark, declare as follows:

1. I am over the age of 18 and competent to testify to the facts stated in this declaration. All statements made in this declaration are based upon my personal knowledge and belief.

2. I am currently employed as Senior Vice President, Business Excellence and Chief Information Officer at NewPage Corporation ("NewPage"). My job duties include the management of information technology solutions.

3. In late 2007, NewPage completed its acquisition of the issued and outstanding common stock of Stora Enso North America Inc. ("SENA") from Stora Enso Oyj (the "Acquisition"). Prior to and since the Acquisition, NewPage has used SAP applications as its primary business software. Following the Acquisition, in the interests of standardization, NewPage converted SENA to SAP applications in replacement of the JDE applications previously used by SENA.

4. Our decision to replace SENA's JDE applications with SAP applications was not influenced in any way by the fact that SENA had used TomorrowNow support for its JDE applications.

I declare under penalty of perjury under the laws of the United States that the foregoing is true and correct and that this declaration is executed at Miamisburg, Ohio on May

____ 4 _____, 2010.



By: _____
Daniel A. Clark

