

**UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK**

In re

Quebecor World (USA) Inc., et al.,

Debtors.

Chapter 11

Case No. 08-10152 (JMP)
Jointly Administered

**FINAL ORDER UNDER 11 U.S.C. §§ 105(a) AND 366
DETERMINING ADEQUATE ASSURANCE
OF PAYMENT FOR FUTURE UTILITY SERVICES**

Upon consideration of the motion seeking entry of a Final Order determining adequate assurance of payment for future utility services (the “Motion”)¹, filed by the debtors and debtors in possession (the “Debtors”) in the above-captioned Chapter 11 Cases; and it appearing that the relief requested is in the best interests of the Debtors’ estates, their creditors and other parties in interest; and it appearing that this Court has jurisdiction over this Motion pursuant to 28 U.S.C. §§ 157 and 1334; and it appearing that this is a core proceeding pursuant to 28 U.S.C. § 157(b)(2); and notice of this Motion and the opportunity for a hearing on this Motion was appropriate under the particular circumstances and that no other or further notice need be given; and after due deliberation and sufficient cause appearing therefore, it is hereby

ORDERED:

1. The Motion is granted as set forth herein.

¹ Capitalized terms used but not otherwise defined herein shall have the meanings set forth in the Motion.

2. The Debtors are authorized to take all actions necessary to effectuate the relief granted pursuant to this Order in accordance with the Motion.

3. The terms and conditions of this Order shall be immediately effective and enforceable upon its entry.

4. The entities listed on the Utility Service List attached hereto as Exhibit A (hereinafter the "Utility Providers") are forbidden to discontinue, alter or refuse service on account of any unpaid prepetition charges, or require additional adequate assurance of payment other than the Proposed Adequate Assurance.

5. Except as set forth on the record at the February 21, 2008 hearing, all objections to the Adequate Assurance Procedures are overruled or withdrawn, and the Adequate Assurance Procedures shall apply to all Utility Providers, unless otherwise agreed to, in writing, by the Debtors.

6. A Utility Provider who requests and accepts an Adequate Assurance Deposit shall be deemed to have stipulated that the Adequate Assurance Deposit constitutes adequate assurance of future payment to such Utility Provider, and such Utility Provider shall be deemed to have waived any right to seek additional adequate assurance during the course of these Chapter 11 Cases.

7. A Utility Provider desiring additional assurances of payment in the form of deposits, prepayments, or otherwise must serve an Adequate Assurance Request upon the Debtors, at the following addresses: (a) the Debtors, Quebecor World (USA) Inc., 291 State Street, North Haven, Connecticut 06473 (Attn: Laura Norden, Assistant General Counsel) and (b) Arnold & Porter LLP, 399 Park Avenue, New York, New York 10022-4690 (Attn: Michael J. Canning).

8. Any Additional Assurance Request must (a) be made in writing; (b) set forth the location for which utility services are provided, (c) include a summary of the Debtors' payment history relevant to the affected account(s), including any security deposits, and (d) set forth why the Utility Provider believes the Proposed Adequate Assurance is not sufficient adequate assurance of future payment.

9. Upon the Debtors' receipt of any Additional Assurance Request at the addresses set forth above, the Debtors shall have the greater of (a) fourteen (14) days from the receipt of such Additional Assurance Request or (b) thirty (30) days from the Petition Date to negotiate with such Utility Provider to resolve such Utility Provider's request for additional assurance of payment.

10. The Debtors may, in their discretion, resolve any Additional Assurance Request by mutual agreement with the Utility Provider and without further order of the Court, and may, in connection with any such agreement, in their discretion, provide a Utility Provider with additional adequate assurance of future payment, including but not limited to cash deposits, prepayments and/or other forms of security, without further order of this Court if the Debtors believe such additional assurance is reasonable.

11. If the Debtors determine that the Additional Assurance Request is not reasonable and are not able to reach an alternative resolution with the Utility Provider during the Resolution Period, the Debtors, during or immediately after the Resolution Period, will request a Determination Hearing before this Court to determine the adequacy of assurances of payment with respect to a particular Utility Provider pursuant to section 366(c)(3) of the Bankruptcy Code.

12. Pending resolution of any such Determination Hearing, such particular Utility Provider shall be restrained from discontinuing, altering, or refusing service to the Debtors on account of unpaid charges for prepetition services or on account of any objections to the Proposed Adequate Assurance.

13. A Utility Provider shall be deemed to have adequate assurance of payment unless and until (a) the Debtors, in their sole discretion, agree to an Additional Assurance Request or agree to an alternative assurance of payment with the Utility Provider during the Resolution Period or (b) this Court enters an order at the Final Hearing or any Determination Hearing requiring that additional adequate assurance of payment be provided.

14. The Debtors are authorized, in their sole discretion, to amend the Utility Service List to add or delete any Utility Provider, and this Order shall apply to any such Utility Provider that is subsequently added to the Utility Service List; provided, however, the Debtors shall not be authorized to add to the Utility Service List any party that was included on the version of the Utility Service List attached to the Motion but is not included on the Utility Service List attached hereto as Exhibit A.

15. The Debtors are authorized and empowered to take all actions necessary to implement the relief granted in this Order.

16. The Debtors shall serve a copy of this Order on each Utility Provider listed on the Utility Service List within two (2) business days of the date this Order is entered, and shall similarly serve this Order on each Utility Provider subsequently added by the Debtors to the Utility Service List.

17. The relief granted herein shall continue to apply to any of the Debtors' affiliates and their respective estates that subsequently commence Chapter 11 cases in this Court without the need for any further requests or motions.

18. Entry of this Order is without prejudice to the Debtors' rights to argue that any entity listed on the Utility Service List is not a utility company within the meaning of section 366 of the Bankruptcy Code, and to argue that any such utility is compelled by the Bankruptcy Code, contractual obligation, state or local law, or otherwise, to continue to furnish services to the Debtors.

19. This Court retains jurisdiction with respect to all matters arising from or related to the implementation of this Order.

Dated: New York, New York
February 21, 2008

s/ James M. Peck
United States Bankruptcy Judge

EXHIBIT A

Utility Service List

Name	Address 1	Address 2	City	State	Zip
ADAMS ELECTRIC COOPERATIVE INC	1338 BIGLERVILLE RD	PO BOX 3605	GETTYSBURG	PA	17325
ALCORN CO ELECTRIC POWER ASSOC	PO BOX 1590		CORINTH	MS	388351590
ALL PHASE ELECTRIC COMPANY	2250 COOPER AVENUE		MERCED	CA	95348
ALLEGHENY POWER	800 CABIN HILL DR		GREENSBURG	PA	15606
ALLEGHENY POWER	PO BOX 1458		HAGERSTOWN	MD	21741
ALLEGHENY POWER	PO BOX 2809		HAGERSTOWN	MD	21741
ALLIANT ENERGY	PO BOX 3066		CEDAR RAPIDS	IA	524063066
ALLIED WASTE SERVICES	PO BOX 99917		CHICAGO	IL	60696-7717
ALLTEL CORPORATION	PO BOX 8017		LITTLE ROCK	AR	72203-8017
AMEREN CIPS	PO BOX 66878		ST LOUIS	MO	63166
AMEREN IP	370 S. Main St.		Decatur	IL	62523
AMERICAN ELECTRIC POWER	1 Riverside Plaza		Columbus	OH	43215-2372
APPALACHIAN POWER	PO BOX 24414		CANTON	OH	44701
APS	400 North Fifth Street	P.O. Box 53999	Phoenix	AZ	85072-3999
AQUILA	PO BOX 4649		CAROL STREAM	IL	60197
AQUILA PNG	PO BOX 4649		CAROL STREAM	IL	601974649
AT&T	PO BOX 9001307		LOUISVILLE	KY	40290-1307
ATCOM INC	RESEARCH TRIANGLE	PO BOX 13476	PARK	NC	27709
ATMOS ENERGY	PO BOX 841425		DALLAS	TX	75284
ATMOS ENERGY	PO BOX 9001949		LOUISVILLE	KY	402901949
ATMOS ENERGY MARKETING LLC	PO BOX 847311		DALLAS	TX	75284
AUTOMATIC DATA PROCESSING	305 SPINDRIFT DRIVE		NEW YORK	NY	14221-7815
AVAYA INC	PO BOX 10193	ACCT # 0020-404-5827	VAN NUYS	CA	91410-0193

Name	Address 1	Address 2	City	State	Zip
BANDWITH.COM INC	4001 WESTON PARKWAY	SUITE 100	CARY	NC	27513
BARRY ELECTRIC & COMMUNICATION	146 W BOYLSTON DRIVE		WORCESTER	MA	01606
BAY STATE GAS	PO BOX 9001843		LOUISVILLE	KY	402901843
BELL & HOWELL MAIL & MESSAGING	TECHNOLOGIES COMPANY	3501 B TRI-CENTER BLVD	DURHAM	NC	27713-1868
BELLSOUTH	PO BOX 790166		ST LOUIS	MO	63179-0166
BERKELEY CO PUBL SVC SEWER	PO BOX 944		MARTINSBURG	WV	25402
BERKELEY COUNTY PSWD	PO BOX 737		MARTINSBURG	WV	25402
BROADWING COMMUNICATIONS	ATTN: ACCOUNTS RECEIVABLES	PO BOX 952061	ST LOUIS	MO	63195-2061
CALIFORNIA ENVIRONMENTAL AND	LITHO	2106 ADAMS AVENUE	SAN LEANDRO	CA	94577
CAN DO INC	PO BOX 8500-51750		PHILADELPHIA	PA	19178
CARROLL UTILITIES	112 E 5TH ST		CARROLL	IA	51401
CDE	PO BOX 31449		CLARKSVILLE	TN	370409933
CENTERPOINT ENERGY	GAS TRANSMISSION	PO BOX 203289	HOUSTON	TX	77216
CENTERPOINT ENERGY	PO BOX 4583		HOUSTON	TX	772104583
CENTERPOINT ENERGY GAS SVC INC	PO BOX 201484		HOUSTON	TX	77216
CHOICE ONE COMMUNICATIONS	PO BOX 1927		ALBANY	NY	12201-1927
CINCINNATI BELL TELEPHONE	DEPARTMENT 1811		CINCINNATI	OH	45274-1811
CITY OF BROOKFIELD UTILITIES	2000 N CALHOUN RD		BROOKFIELD	WI	53005
CITY OF CORINTH	CORINTH GAS & WATER DEPT	PO BOX 1870	CORINTH	MS	38835
CITY OF DYERSBURG	PO BOX 1358		DYERSBURG	TN	38024
CITY OF EFFINGHAM WATER DEPT	PO BOX 1345	201 E JEFFERSON	EFFINGHAM	IL	62401

Name	Address 1	Address 2	City	State	Zip
		AVE			
CITY OF FARMERS BRANCH	PO BOX 819010		FARMERS BRANC	TX	75381
CITY OF FERNLEY	595 SILVER LACE BLVD		FERNLEY	NV	89408
CITY OF FRANKLIN MUNIE UTIL	117 W CEDAR ST	PO BOX 2835	FRANKLIN	KY	421352835
CITY OF KINGSPORT	CUSTOMER SERVICE CENTER	225 W CENTER ST	KINGSPORT	TN	37660
CITY OF LEBANON OHIO	CITY BUILDING	50 S BROADWAY	LEBANON	OH	45036
CITY OF LEOMINSTER	TREASURERS OFFICE	PO BOX 457	WORCESTER	MA	016130457
CITY OF LOVELAND	PO BOX 3500		LOVELAND	CO	805393500
CITY OF MERCED	FINANCE OFFICE	678 W 18TH ST	MERCED	CA	95340
CITY OF MIDLAND	P O BOX 1647		MIDLAND	MI	48640
CITY OF OBERLIN	69 S MAIN ST		OBERLIN	OH	44074
CITY OF OLIVE BRANCH	9200 PIGEON ROOST		OLIVE BRANCH	MS	38654
CITY OF PITTSBURG	UTILITY BILLING DEPT	PO BOX 1149	PITTSBURG	CA	94565
CITY OF RICHMOND	DEPT OF PUBLIC UTILITIES	PO BOX 26060	RICHMOND	VA	232740001
CITY OF RIVERSIDE	3900 MAIN ST		RIVERSIDE	CA	925220144
CITY OF SAUK RAPIDS	360 SUMMIT AVENUE NORTH		SAUK RAPIDS	MN	56379
CITY OF STILLWATER	P O BOX 1449		STILLWATER	OK	74076
CITY OF TAUNTON WATER DEPT	CITY HALL	15 SUMMER ST	TAUNTON	MA	02780
CITY OF WAUKEE	230 HWY 6		WAUKEE	IA	50263
CITY WATER & LIGHT	PO BOX 1289		JONESBORO	AR	72403
CL&P	NORTHEAST UTILITIES	P O BOX 2957	HARTFORD	CT	061042957
CLARKSVILLE	GAS & WATER DEPT	PO BOX 31329	CLARKSVILLE	TN	370400023
CLARKSVILLE GAS WTR WSWTR DEPT	PO BOX 387		CLARKSVILLE	TN	37041
CLYDE & VARIUS INC	PO BOX 489		ELIZABETH	IL	61028
COLUMBIA COUNTY WATER UTILITY	PO BOX 204660		AUGUSTA	GA	309174660

Name	Address 1	Address 2	City	State	Zip
COLUMBIA GAS OF KENTUCKY	PO BOX 2200		LEXINGTON	KY	405882200
COLUMBIA GAS OF OHIO	PO BOX 9001847		LOUISVILLE	KY	402901847
COLUMBIA GAS PENNSYLVANIA	PO BOX 9001846		LOUISVILLE	KY	402901846
COMED	BILL PAYMENT CENTER		CHICAGO	IL	606680001
COMED	PO BOX 805376		CHICAGO	IL	60680
COMED	PO BOX 803457		CHICAGO	IL	606803457
COMMONWEALTH EDISON COMPANY	BILL PAYMENT CENTER		CHICAGO	IL	60668-0001
CON EDISON	JAF STATION	PO BOX 1702	NEW YORK	NY	10116-1702
CONNECTICUT WATER	NORTHERN REGION	25 NORTH RD	EAST WINDSOR	CT	06088
CONSTELLATION NEW ENERGY	PO BOX 25230		LEHIGH VALLEY	PA	180025230
CONSTELLATION NEW ENRGY GAS DIV	DEPT 0850	PO BOX 3366	OMAHA	NE	681760850
CONSUMERS ENERGY	212 W MICHIGAN AVE		JACKSON	MI	49201
CONSUMERS ENERGY	PO BOX 30090		LANSING	MI	48909
COUNTY OF HENRICO	P O BOX 85526		RICHMOND	VA	23285
COVINGTON ELECTRIC SYSTEM	PO BOX 488		COVINGTON	TN	38019
COVINGTON GAS WATER SEWER DEPT	PO BOX 768		COVINGTON	TN	38019
CUMBERLAND EMC	PO BOX 3300		CLARKSVILLE	TN	370433300
DEKALB COUNTY GEORGIA	TREASURY & ACCT SVCS	PO BOX 1027	DECATUR	GA	300311027
DICKSON ELECTRIC SYSTEM	236 COWAN RD	PO BOX 627	DICKSON	TN	37056
DOMINION VIRGINIA POWER	PO BOX 26019		RICHMOND	VA	23260
DUKE ENERGY	PO BOX 9001076		LOUISVILLE	KY	402901076
DYERSBURG ELECTRIC SYSTEM	PO BOX 664		DYERSBURG	TN	38025
DYERSBURG GAS & WATER DEPT	PO BOX 1358	425 W COURT ST	DYERSBURG	TN	38025
EBMUD	PAYMENT		OAKLAND	CA	94649

Name	Address 1	Address 2	City	State	Zip
	CENTER				
EDISON WATER COMPANY	PO BOX 371852		PITTSBURGH	PA	152507852
ELIZABETHTOWN GAS	PO BOX 1560		NEWARK	NJ	071011560
ERICKSON ELECTRIC COMPANY	212 NORTH 8TH AVE		SAINT CLOUD	MN	56303
ERIE COUNTY WATER AUTHORITY	350 ELLICOTT SQUARE BLDG	PO BOX 5148	BUFFALO	NY	14240
FAIRFIELD MUNICIPAL AUTHORITY	PO BOX 705		FAIRFIELD	PA	17320
FERRELLGAS INC	1001 SOUTH 7TH STREET	PO BOX 212	ROCHELLE	IL	61068
FRANKLIN ELECTRIC PLANT BOARD	PO BOX 349		FRANKLIN	KY	42135
FREDERICK CO SANITATION AUTH	PO BOX 1850		WINCHESTER	VA	22604
GAS HEAT INC	3711 WASHINGTON ROAD	PO BOX 4177	MARTINEZ	GA	30907
GCWW	4747 Spring Grove Avenue		Cincinnati	OH	45232
GEORGIA GAS DISTRIBUTORS	6000 LAKE FOREST DRIVE NW	SUITE 230	SANDY SPRINGS	GA	30328-5902
GEORGIA NATURAL GAS	PO BOX 659411		SAN ANTONIO	TX	782659411
GEORGIA POWER CO	96 ANNEX		ATLANTA	GA	303960001
GEORGIA POWER CO	BOX 102473	68 ANNEX	ATLANTA	GA	30368
GIBSON COUNTY UTILITY DISTRICT	PO BOX 2252		BIRMINGHAM	AL	35246
GREATER DICKSON GAS AUTHORITY	605 E WALNUT ST		DICKSON	TN	37055
HAMILTON ELECTRIC COMPANY	3175 PIERCE ROAD		SAGINAW	MI	48604
HIGH DESERT GENERATION	ATTN WAYNE MARSHALL	16735-A CRANLYN RD #113	HUNTERSVILLE	NC	28078
HOLSTON ELECTRIC COOP	1200 W MAIN ST	PO BOX 190	ROGERSVILLE	TN	37857
ILLINOIS AMERICAN WATER	PO BOX 5127		CAROL STREAM	IL	601975127

Name	Address 1	Address 2	City	State	Zip
ILLINOIS AMERICAN WATER	PO BOX 94551		PALATINE	IL	600944551
KENTUCKY AMERICAN WATER CO	2300 Richmond Road		Lexington	KY	40502
KEYSPAN ENERGY DELIVERY	PO BOX 4300		WOBURN	MA	018884300
KU	PO BOX 536200		ATLANTA	GA	303536200
LACLEDE GAS COMPANY	DRAWER 2		ST LOUIS	MO	63171
LEHIGH FLUID POWER INC	1413 ROUTE 179		LAMBERTVILLE	NJ	08530
LINCOLN ELECTRIC SYSTEM	PO BOX 80869		LINCOLN	NE	685010869
LINCOLN WATER & WSTWTR SYSTEM	555 S 10TH ST		LINCOLN	NE	68508
MCBRIDE ELECTRIC	PO BOX 814305		DALLAS	TX	75381-4305
MCI WORLDCOM	PO BOX 73881		CHICAGO	IL	60673-7881
MEMPHIS LIGHT GAS & WATER DIV	PO BOX 388		MEMPHIS	TN	38145
MET ED	PO BOX 3687		AKRON	OH	44309
METRO WATER SERVICES	PO BOX 305225		NASHVILLE	TN	372305225
MIDAMERICAN ENERGY CO	EDI INVOICES ONLY	PO BOX 8020	DAVENPORT	IA	52808
MOUNTAINEER GAS CO	PO BOX 362		CHARLESTON	WV	25322
NASHVILLE ELECTRIC SERVICE	1214 CHURCH ST		NASHVILLE	TN	372460003
NATIONAL FUEL	PO BOX 4103		BUFFALO	NY	14264
NATIONAL FUEL RESOURCES INC	PO BOX 9072		WILLIAMSVILLE	NY	142319072
NATIONAL GRID	Customer Service Center	PO Box 960	Northborough	MA	01532
NEW ELECTRIC SOUTH	10318 STONEYKIRK		CHARLOTTE	NC	28269
NEW YORK POWER AUTHORITY	PO BOX 2245		SYRACUSE	NY	13220-2245
NEW YORK STATE ELEC & GAS CORP	EDI INVOICING ONLY	PO BOX 5550	ITHACA	NY	14852

Name	Address 1	Address 2	City	State	Zip
NEXTEL COMMUNICATIONS	PO BOX 4192		CAROL STREAM	IL	60197-4192
NICOR GAS	PO BOX 416		AURORA	IL	605680001
NICOR GAS	BILL PAYMENT CENTER	PO BOX 632	AURORA	IL	605070632
NICOR GAS	PO BOX 310		AURORA	IL	60507
NOCO ELECTRIC LLC	2440 SHERIDAN		TONAWANDA	NY	14150
NOCO ENERGY CORP	PO BOX 1026		BUFFALO	NY	14240
NORTHCENTRAL ELEC POWER ASSOC	PO BOX 405		BYHALIA	MS	38611
NW NATURAL	PO BOX 8905		PORTLAND	OR	972550001
NYSEG	PO BOX 5600		ITHACA	NY	14852
OKLAHOMA NATURAL GAS	ATTN DT OKC CASHIERING	PO BOX 401	OKLAHOMA CITY	OK	73101
PECO ENERGY	PO BOX 7888		PHILADELPHIA	PA	19101
PECO ENERGY	PO BOX 13437		PHILADELPHIA	PA	19162
PECO ENERGY	PO BOX 13437		PHILADELPHIA	PA	19101
PENNSYLVANIA AMERICAN WATER	PO BOX 371412		PITTSBURGH	PA	152507412
PG&E	BOX 997300		SACRAMENTO	CA	958997300
PGE	PO BOX 4438		PORTLAND	OR	972084438
PIEDMONT NATURAL GAS	PO BOX 533500		ATLANTA	GA	303533500
PPL ELECTRIC UTILITIES CORP	2 N 9TH ST RPC GENN1		ALLENTOWN	PA	181011175
PPL ELECTRIC UTILITIES CORP	PO BOX 25222		LEHIGH VALLEY	PA	18002
PSE&G CO	PO BOX 14106		NEW BRUNSWICK	NJ	089064106
QUEST ENERGY LLC	173 Parkland Plaza	Suite B;	Ann Arbor	MI	48103
QWEST	PO BOX 12480		SEATTLE	WA	98111-4480
REGIONAL WATER AUTHORITY	PO BOX 981020		BOSTON	MA	022981020
SBC	1835 SHACKLEFORD COURT	SUITE 200	NORCROSS	GA	30093
SEMPRA ENERGY SOLUTIONS	PO BOX 51345		LOS ANGELES	CA	90051
SEMPRA ENERGY TRADING CORP	PO BOX 51345		LOS ANGELES	CA	90051

Name	Address 1	Address 2	City	State	Zip
SIERRA PACIFIC POWER CO	PO BOX 30065		RENO	NV	89520
SOURCE INC	PO BOX 974593		DALLAS	TX	75397-4593
SOUTHERN CALIFORNIA GAS CO	PO BOX C		MONTEREY PARK	CA	917560001
SOUTHERN CONNECTICUT GAS CO	PO BOX 1999		AUGUSTA	ME	043321999
SOUTHWEST GAS CORP	PO BOX 97255		LAS VEGAS	NV	89193
SPARK ENERGY GAS LP	PO BOX 4328	MSC 350	HOUSTON	TX	77210
SPRINT	PO BOX 650338		DALLAS	TX	75265-0338
STATE ELECTRIC COMPANY	1977 CONGRESSIONAL DRIVE	PO BOX 28589	ST LOUIS	MO	63146
SUEZ ENERGY RESOURCES NA	PO BOX 25237		LEHIGH VALLEY	PA	180025237
TAUNTON WATER DEPARTMENT	CITY HALL	15 SUMMER ST	TAUNTON	MA	02780
THE UNITED ILLUMINATING CO	PO BOX 9230		CHELSEA	MA	021509230
THOMPSON GAS	219 W WASHINGTON STREET		CHARLESTOWN	WV	25414
TIBBETTS ELECTRIC INC	PO BOX 518		CANTON	MA	02021
TIGER INC	DEPT 2192		TULSA	OK	74182
TMLP	P O BOX 870		TAUNTON	MA	027800870
TOWN OF WEST BRIDGEWATER	WEST BRIDGEWATER WATER DEPT	DEPT 140	WOBURN	MA	01888
TRENTON LIGHT & WATER DEPT	PO BOX 260		TRENTON	TN	38382
TRI COUNTY ELECTRIC COOP INC	PO Box 880	302 East Glaydas	Hooker	OK	73945-0880
TRI STATE ELECTRIC OF CORINTH	PO BOX 1000	DEPARTMENT 298	MEMPHIS	TN	38148
UGI	PO BOX 13009		READING	PA	196123009
VERIZON	PO BOX 17398		BALTIMORE	MD	21297-0429

Name	Address 1	Address 2	City	State	Zip
VILLAGE OF BENSENVILLE	DEPT WP	12 S CENTER ST	BENSENVILLE	IL	60106
VILLAGE OF ELK GROVE	PO BOX 4216		CAROL STREAM	IL	60197
VILLAGE OF MT MORRIS	105 W LINCOLN STREET		MT MORRIS	IL	61054
WASHINGTON GAS	SHENANDOAH DIVISION	ATTN BILLING DEPT	WINCHESTER	VA	226041600
WASHINGTON GAS	PO BOX 9001036		LOUISVILLE	KY	402901036
WATER AUTH OF DICKSON COUNTY	121 S MAIN ST		DICKSON	TN	37055
WE ENERGIES	PO BOX 2089		MILWAUKEE	WI	532012089
WEAKLEY COUNTY MUNIC ELEC SYS	P.O. Box 170	501 Lindell Street	Martin	TN	38237- 0170
WESTERN MUNICIPAL WATER DIST	PO BOX 7000		ARTESIA	CA	90702
WINDSTREAM	PO BOX 9001908		LOUISVILLE	KY	40290- 1908
WINDSTREAM	PO BOX 105521		ATLANTA	GA	30348- 5521
WINDSTREAM	LOCKBOX 847796		DALLAS	TX	75284- 7796
WORLDCOM	PO BOX 73881		CHICAGO	IL	60673- 7881
XCEL ENERGY	NORTHERN STATES POWER	PO BOX 9477	MINNEAPOLIS	MN	554849477
XO COMMUNICATIONS	8851 SOUTH SANDY PARKWAY		SANDY	UT	84070
YANKEE GAS SERVICES CO	PO BOX 2919		HARTFORD	CT	061042919