

Verso Paper Holdings LLC  
Form 10-Q/A  
August 24, 2012

UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
Washington, D.C. 20549

FORM 10-Q/A

(AMENDMENT NO. 1 TO FORM 10-Q)

(Mark One)

QUARTERLY REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE  
SECURITIES EXCHANGE ACT OF 1934  
For the quarterly period ended June 30, 2012

or

TRANSITION REPORT PURSUANT TO SECTION 13 OR 15(d) OF THE  
SECURITIES EXCHANGE ACT OF 1934  
For the transition period from \_\_\_\_\_ to \_\_\_\_\_

Verso Paper Corp.  
(Exact name of registrant as specified in its charter)

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Delaware  
(State of Incorporation  
or Organization)

001-34056  
(Commission File Number)

75-3217389  
(IRS Employer  
Identification Number)

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Verso Paper Holdings LLC

(Exact name of registrant as specified in its charter)

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Delaware  
(State of Incorporation  
or Organization)

333-142283  
(Commission File Number)

56-2597634  
(IRS Employer  
Identification Number)

6775 Lenox Center Court, Suite 400  
Memphis, Tennessee 38115-4436  
(Address, including zip code, of principal executive offices)

(901) 369-4100  
(Registrants' telephone number, including area code)

Indicate by check mark whether the registrant: (1) has filed all reports required to be filed by Section 13 or 15(d) of the Securities Exchange Act of 1934 during the preceding 12 months (or for such shorter period that the registrant was required to file such reports), and (2) has been subject to such filing requirements for the past 90 days.

Verso Paper Corp.  Yes  No  
Verso Paper Holdings LLC  Yes  No

Indicate by check mark whether the registrant has submitted electronically and posted on its corporate website, if any, every Interactive Data File required to be submitted and posted pursuant to Rule 405 of Regulation S-T (§232.405 of this chapter) during the preceding 12 months (or for such shorter period that the registrant was required to submit and post such files).

Verso Paper Corp.  Yes  No  
Verso Paper Holdings LLC  Yes  No

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Indicate by check mark whether the registrant is a large accelerated filer, an accelerated filer, a non-accelerated filer, or a smaller reporting company. See the definitions of “large accelerated filer,” “accelerated filer,” and “smaller reporting company” in Rule 12b-2 of the Exchange Act:

Verso Paper Corp.  
Large accelerated filer  Accelerated filer  Non-accelerated filer  Smaller reporting company   
(Do not check if a smaller reporting company)

Verso Paper Holdings LLC  
Large accelerated filer  Accelerated filer  Non-accelerated filer  Smaller reporting company   
(Do not check if a smaller reporting company)

Indicate by check mark whether the registrant is a shell company (as defined in Rule 12b-2 of the Exchange Act).

Verso Paper Corp.  Yes  No  
Verso Paper Holdings LLC  Yes  No

As of July 31, 2012, Verso Paper Corp. had 52,907,984 outstanding shares of common stock, par value \$0.01 per share, and Verso Paper Holdings LLC had one outstanding limited liability company interest.

This Form 10-Q/A is a combined report being filed separately by two registrants: Verso Paper Corp. and Verso Paper Holdings LLC.

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Explanatory Note

The purpose of this Amendment No. 1 on Form 10-Q/A to Verso Paper Corp.'s and Verso Paper Holdings LLC's Quarterly Report on Form 10-Q for the quarterly period ended June 30, 2012, originally filed with the Securities and Exchange Commission on August 9, 2012, or the "Form 10-Q," is solely to furnish Exhibit 101 to the Form 10-Q, as required by Rule 405 of Regulation S-T. Exhibit 101 provides the financial statements and related notes from the Form 10-Q formatted in eXtensible Business Reporting Language, or "XBRL."

No other changes have been made to the Form 10-Q. This Form 10-Q/A speaks as of the filing date of the Form 10-Q, does not reflect events that may have occurred subsequent to such filing date, and does not modify or update in any way the disclosures made in the Form 10-Q.

Pursuant to Rule 406T of Regulation S-T, the interactive data files in Exhibit 101 are deemed not filed or part of a registration statement or prospectus for purposes of Sections 11 or 12 of the Securities Act of 1933, as amended, are deemed not filed for purposes of Section 18 of the Securities and Exchange Act of 1934, as amended, and otherwise are not subject to liability under those sections.

ITEM 6. EXHIBITS

The following exhibits are included with this report:

Exhibit

Number Description

- |      |                                                                                                                                               |
|------|-----------------------------------------------------------------------------------------------------------------------------------------------|
| 3.1  | Amended and Restated Certificate of Incorporation of Verso Paper Corp.(1)                                                                     |
| 3.2  | Amended and Restated Bylaws of Verso Paper Corp.(2)                                                                                           |
| 3.3  | Certificate of Formation, as amended, of Verso Paper Holdings LLC.(3)                                                                         |
| 3.4  | Amended and Restated Limited Liability Company Agreement of Verso Paper Holdings LLC.(3)                                                      |
| 12   | Computation of Ratio of Earnings to Fixed Charges.(4)                                                                                         |
| 31.1 | Certification of Principal Executive Officer of Verso Paper Corp. pursuant to Rule 13a-14(a) under Securities Exchange Act of 1934.(4)        |
| 31.2 | Certification of Principal Financial Officer of Verso Paper Corp. pursuant to Rule 13a-14(a) under Securities Exchange Act of 1934.(4)        |
| 31.3 | Certification of Principal Executive Officer of Verso Paper Holdings LLC pursuant to Rule 13a-14(a) under Securities Exchange Act of 1934.(4) |
| 31.4 | Certification of Principal Financial Officer of Verso Paper Holdings LLC pursuant to Rule 13a-14(a) under Securities Exchange Act of 1934.(4) |

- 32.1 Certification of Principal Executive Officer of Verso Paper Corp. pursuant to Rule 13a-14(b) under Securities Exchange Act of 1934 and Section 1350 of Chapter 63 of Title 18 of the United States Code.(4)
- 32.2 Certification of Principal Financial Officer of Verso Paper Corp. pursuant to Rule 13a-14(b) under Securities Exchange Act of 1934 and Section 1350 of Chapter 63 of Title 18 of the United States Code.(4)
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101.INS XBRL Instance Document.

101.SCHXBRL Taxonomy Extension Schema.

101.CALXBRL Taxonomy Extension Calculation Linkbase.

101.DEF XBRL Taxonomy Extension Definition Linkbase.

101.LABXBRL Taxonomy Extension Label Linkbase.

101.PRE XBRL Taxonomy Extension Presentation Linkbase.

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- (1) Incorporated by reference to Amendment No. 5 to Verso Paper Corp.'s Registration Statement on Form S-1 (Registration Statement No. 333-148201), filed with the Securities and Exchange Commission (the "SEC") on May 8, 2008.
  - (2) Incorporated by reference to Amendment No. 3 to Verso Paper Corp.'s Registration Statement on Form S-1 (Registration Statement No. 333-148201), filed with the SEC on April 28, 2008.
  - (3) Incorporated by reference to Verso Paper Holding LLC's Annual Report on Form 10-K for the year ended December 31, 2007, filed with the SEC on March 12, 2008.
  - (4) Incorporated by reference to Verso Paper Corp.'s and Verso Paper Holding LLC's Form 10-Q for the quarterly period ended June 30, 2012, filed with the SEC on August 9, 2012.
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SIGNATURES

Pursuant to the requirements of the Securities Exchange Act of 1934, each registrant has duly caused this report to be signed on its behalf by the undersigned thereunto duly authorized.

Date: August 23, 2012

VERSO PAPER CORP.

By: */s/ David J. Paterson*  
David J. Paterson  
President and Chief Executive Officer

By: */s/ Robert P. Mundy*  
Robert P. Mundy  
Senior Vice President and Chief Financial  
Officer

Date: August 23, 2012

VERSO PAPER HOLDINGS LLC

By: */s/ David J. Paterson*  
David J. Paterson  
President and Chief Executive Officer

By: */s/ Robert P. Mundy*  
Robert P. Mundy  
Senior Vice President and Chief Financial  
Officer

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